



*Operations Handbook*

October 2017

# IMPORTANT

Any and all previous editions of these policies, procedures and employee forms are hereby revoked and the provisions contained herein are effective on and after January 1, 2017.

The Research & Development Corporation serves as the fiscal agent of West Virginia State University to allow greater flexibility in managing federal, state, and private funds in contracting for research support and public service activities. The Research & Development Corporation became operational in 1991.

The Operation handbook provides program administrators, staff, and faculty a framework for the disbursement of funds administered through the WVSU Research & Development Corporation. This handbook describes the basic forms, procedures, and flow of documents utilized by the West Virginia State University Research & Development Corporation.

There will be situations that arise from time to time that are not covered specifically in this handbook. When these occur, please feel free to contact the staff of the Research & Development Corporation with your questions. The Research & Development Corporation has the sole discretion in making any exceptions to the policies included in this manual under special circumstances that the Corporation alone deem necessary. The Corporation reserves the sole discretion in making any future revisions to the policies stated in this manual.

All forms named in this manual can be access by clicking on the Research & Development Corporation link on the [wvstateu.edu](http://wvstateu.edu) website, or by contacting the Business & Finance Services' (B&FS) office.

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# **Travel & Workplace Policies**



## Travel

Travel must be for West Virginia State University or WVSU Research & Development Corporation (Corporation) official business. Please note that travel regulations are subject to amendment by the Corporation. The Vice President or Dean of the traveler's department shall ensure that all travel rules are complied with and that all travel expenditures are within budgetary limits and authorizations. All travelers doing business on behalf of the Research & Development Corporation either as an employee of West Virginia State University or as an employee of the Corporation shall be governed by the following policy:

It is the responsibility of each traveler to properly apply the travel rules and comply with all requirements and exercise the same care and judgment in incurring travel-related expenses on behalf of the Corporation or West Virginia State University "as would a prudent person." Travel should always be arranged to serve the best interest of the University or the Corporation, and must have a legitimate business purpose. The business expense must be incurred in connection with services performed as an employee. Employees are reimbursed for authorized actual transportation expenses and other reasonable expenses incurred while on travel status. Employees should use the most direct route and the most economical transportation, taking into consideration travel time, expense, absence time, and convenience.

The stated travel regulations apply to all funds housed in the Corporation. However, further restrictions may apply to certain grant and contract funds. ***\*\* No travel arrangements are to be made without the completion and approval of the Pre-Approval Form. No travel expenses are to be placed on a personal credit card. The only exception is payment for a rental car if the traveler does not possess a business credit card. This must be approved in advance\*\****

## Personal Convenience

When travelers interrupt travel or deviate from their designated travel schedule for personal convenience or personal leave, they will be reimbursed only at the rate for uninterrupted travel by the most direct route.

When travelers must use premium transportation, such as business class instead of economy class, for medical reasons, the reasons must be affirmed in a doctor's certificate indicating the anticipated duration of said medical condition is expected to last. If the condition is permanent or indefinite, the doctor's certification must be renewed and re-validated each year.

## Air Transportation

Employees may use bonus points acquired through frequent traveler programs while traveling on official business, as long as the employee's participation in the program does not result in an additional cost to the corporation.

***\*\*Travelers must book all flights and car rentals through National Travel to secure the least expensive airfare and rates possible. Using National Travel is also for your safety and protection as the National Travel State Agents are available 24/7 to assist with travel needs \*\****

## Employee Responsibilities

Employees are personally responsible for their travel arrangements and that the arrangements meet all travel regulations. The employees are responsible for submitting their travel settlements upon completion of their travel. Occupational leave must be submitted and approved before all travel.

## Reimbursable Expenses

Examples of reimbursable expenses are:

- Transportation charges, such as airfare, rail, taxi, or bus tickets, etc.
- Per Diem allowances for meals
- Lodging
- ***Reasonable fees that might include:*** toll charges, parking fees, ferry fees, bridge, road, and tunnel fees
- ***Airline*** baggage transfer and handling fees
- Business telephone calls and a personal call home to announce "safe arrival" (not to exceed \$3.00 a day)
- Room rental for University/Corporation business
- Laundry and dry cleaning if on domestic travel status for at least 7 consecutive days

- Passports and visas *that are related to business travel* (employees only)
- Registration fees, if the purpose of travel is attendance at conferences or official meetings
- Business Services, such as computer use, faxes, and photocopying
- Taxis and shuttles
- Collision damage waiver insurance for motor vehicle rental

Employee travel expenses associated with one-day student field trips as long as the following three requirements are met:

- The trip starts and ends at the WVSU campus
- The trip is part of the course requirement for every student in the course
- The trip is completed in one day (24 hours)

## Non-Reimbursable Expenses

Examples of non-reimbursable expenses are:

- Travel expenses incurred within 25 miles of the University campus or work headquarters
- Alcoholic beverages
- Commuting expenses between an employee’s residence or headquarter to the airport.
- Personal Entertainment charges such as movies, spa/health clubs, sightseeing, tours, etc.
- Keys locked in personal automobile
- Non-University/Corporation-related expenses
- Parking tickets or other traffic fines
- Personal automobile accident insurance
- Spouse/family travel expense
- Tobacco products
- Towing of a personal automobile that is being used for University/Corporation business travel
- Travel insurance (exceptions may be requested for foreign travel)

## PER DIEM/MEAL ALLOWANCES

### Per Diem for Overnight Travel

Per Diem is to be paid for travel that includes overnight lodging. Receipts are not required to support this allowance. The per diem allowance for in-state travel is equivalent to the current federal rate for Charleston, WV and out-of-state is the current federal rate of the destination city.

Per Diem may be advanced to the traveler. Per Diem rates can be found on the US General Services Administration web page, at [www.gsa.gov](http://www.gsa.gov), for the destination city. If the desired city is not listed, use the listed standard rate of the state in which the desired city is located. Per Diem calculation: This table lists the amount federal employees receive for the first and last calendar day of travel. The first and last calendar day of travel is calculated at 75 percent.

TOTAL	FIRST AND LAST DAY OF TRAVEL
\$51	\$38.25
\$54	\$40.50
\$59	\$44.25
\$64	\$48.00
\$69	\$51.75
\$74	\$55.50

## **Business Meals While In Travel Status**

When the primary purpose of a meal is for conducting University/Corporation business with individuals not employed by the University/Corporation, the purpose of the meeting must be provided in order to be reimbursed.

## **Conferences/Official Meetings**

Heads of academic and administrative units determine whether attendance at a conference or convention is related to University/Corporation business or professional development of the employee. The extent of reimbursement for such travel is left to the judgment of the unit administrator. This approval is subject to any additional approvals that may be required by the University/Corporation.

## **Conference Lodging Definition**

Sometimes an official conference\* designates a hotel(s) as its official lodging site that charges more for rooms than is normally allowed under lodging allowances. In that case, those room charges may be reimbursed if the hotel is the official conference site or a hotel(s) designated by the conference hosts as official lodging. The unit's administrator that provided approval for employees to attend the conference provides approval for the exception to the lodging maximums.

A copy of the official conference brochure, registration form, or other documentation of the conference, showing information about the designated conference hotel, must be attached to the Pre-Approval Form.

\*Official conferences may be organized and named with an identifying term other than the word "conference". Examples of other terminology that may be used are symposium, seminar, and consortium. Additionally, annual or official meetings sponsored by educational institutions or organizations with which the University/Corporation is associated, may appropriately be categorized as "official conferences."

## **Conference Lodging Designation**

Lodging and room charges may also be reimbursed as "conference lodging" if the following condition is met:

- There is no host hotel or no availability at the host hotel; lodging shall be of the least expensive single room rate.
- If for any reason the employee chooses not to stay at the host hotel, other than cases out of the employee's control (i.e. no vacancies), the employee must pay in advance the difference of the hotel rate if it is of a higher rate than the host hotel. If accommodations are shared with other travelers, their name(s) must be noted on the travel settlement. The traveler is responsible for any additional charges that occur while staying at the hotel. An itemized receipt from the hotel must be included when submitting a travel settlement.

## **CAR RENTAL**

In cases where a car rental is required to attend a conference or conduct business on behalf of the Corporation or West Virginia State University in another city, the Corporation is responsible only for the rental on the days of the conference and must be returned to the rental agency at the end of the conference. Extended use of the rental beyond the conference must be in the name of the traveler and is the responsibility of the traveler. The car must be returned to the agency and reissued in the traveler's name.

The traveler is responsible for any additional rental charges that incurred while the car is in his or her possession.

## **GROUND TRANSPORTATION**

Land Grant funded employees must hold a valid driver's license to use the Corporation's vehicles. Employees are required to use the Corporation's owned vehicles. Employees will be reimbursed only for actually fuel purchases, not mileage. Employees will be reimbursed for mileage for privately owned vehicles only if no Land Grant (R&D Corporation) vehicles are available.

Mileage reimbursement for personal vehicles will be reimbursed at the prevailing federal, IRS, rate per mile. If traveling with another individual, the mileage reimbursement will be made only to the driver or owner of the vehicle. Mileage reimbursement is not allowed on rental vehicles, only the actually fuel costs and rental cost will be reimbursed.

When using a Land Grant (Corporation) vehicle, all state laws must be observed. It is a state law (Senate Bill No.

211) prohibiting any driver of a state vehicle to use their electronic communications devices without handheld features.

When using a Land Grant (Corporation) vehicle, if an accident/incident arises a report must be made. In emergency situations, employees must first contact the local or state police. Then contact your immediate supervisor. Non-emergency situations, employees are to contact your respective staff-support person for instruction.

Anytime an employee is operating a Land Grant (Corporation) vehicle, the employee must exercise good driving judgment. If an incident (i.e. damaging the vehicle, hitting objects, etc.) is the fault of the employee, then it must be reported to the immediate supervisor. If the employee continues to have incidents that relate to carelessness, then driving privileges of the Land Grant (Corporation) vehicles may be revoked.

## **Travel Authorization**

A typed travel authorization form must be approved and submitted prior to all travel processed through the Corporation. Funding source and a description and justification for the travel must be provided on the travel authorization. A copy of the official conference brochure, registration form, or other documentation of the conference must be attached to the Travel Authorization and/or Settlement when requesting reimbursement. Business & Finance will process travel expenses up to the amount approved by the traveler's department head, Dean, or Vice President, this includes travel advances and final travel settlement reimbursement.

## **Travel Advance**

All travel advances are contingent upon the availability of funds within the Corporation. A travel memo listing airfare, registration, hotel, or cash advance needed before travel, must be attached to the travel authorization. It is not the responsibility of the corporation to predict what checks are needed prior to travel. A completed travel packet must be submitted to Business & Finance 2 weeks in advance of approved travel.

Travel Advances will be issued within five (5) business days prior to the date of the travel and shall be used only for the purpose of the travel. Transportation costs such as taxi/shuttle services and tolls will be reimbursed upon return. Receipts must be submitted with the travel settlement. Mileage will not be advanced for use of personal vehicles unless a printed online trip destination map is attached. Any remaining funds must be returned to the Corporation upon returning, and advance must be noted on travel settlement.

***FAILURE TO OBTAIN PRIOR APPROVAL OR FOLLOW THE ENCUMBRANCE PROCEDURE COULD RESULT IN DENIAL OF TRAVEL REIMBURSEMENT.***

## **Travel Settlement**

It is the responsibility of, and mandatory that, the individual traveler to complete and forward the Travel Expense Settlement form to the Corporation's Business & Finance office along with all receipts, other documentation, and necessary travel authorization approvals. Travel expenses cannot be reimbursed unless the Travel Settlement form is properly submitted and the necessary funds were encumbered in the Travel Authorization phase.

The employee must submit a typed travel settlement within 5 days of completion of travel. A travel settlement shall be considered delinquent after the 5th day. Failure to submit a travel settlement can result in suspension of the employee's travel advance privileges (at the discretion of the Corporation.)

In air transportation, a "Passenger receipt" must accompany the settlement in order to receive reimbursement. Employees traveling in a foreign country must report their expenditures in US dollars. The rate of conversion must be clearly listed on the expense settlement. Reimbursement may be made for visa fees, guides, interpreters, and currency conversion, if expenses were accounted for prior to the travel. All advances before travel must be referenced in the final settlement and deducted from the total expenses occurred for the travel.

For reimbursement for conference registration, a receipt or invoice marked paid must be provided with the travel settlement.

## **Documentation of Travel Expenses Missing, Lost or No Receipts**

If the traveler does not have a required receipt, the following process must be followed:

Obtain a duplicate of the original receipt from the hotel or vendor.

## **Settlement/Approval of Travel Reimbursement Requests**

The traveler (payee) signs the travel settlement attesting to the accuracy and completeness of the claim for travel reimbursement.

Travelers may not approve their own travel reimbursement. Approval attests to the agreement by the University/Corporation that the travel was directed, necessary, and that the claim is complete, correct, and proper.

## **Non-Employee Travel Expenses**

Travel expenses, such as transportation, meals, and lodging, for non-employees on official University/Corporation business, such as recruits, students, or guest speakers, may be reimbursed in accordance with University/Corporation travel regulations.

## **International Travel**

Pre-approval for international travel is due one year prior to travel by U.S. Department of Education.

## **REIMBURSEMENT**

### **Purpose:**

To provide for the appropriate reimbursement to employees for expenses incurred in the use of personal vehicles on the West Virginia State University Research & Development Corporation.

### **Policy:**

This policy and its related procedures are applicable to all Corporation /University faculty and staff regardless of the source of funds supporting such expenses. If such expenses are to be charged to a sponsored program, the terms of the grant or contract will take precedence if they are more restrictive than the Corporation policy.

The Internal Revenue Service has issued a standard mileage rate used to calculate the deductible costs of operating a personal car for business use. Please contact the Business & Finance Office for the current rate.

The Corporation will reimburse employees for the use of their personal vehicle used for Corporation business. Reimbursement will be at the effective date and rate published by the Internal Revenue Service.

Travel expenses incurred within 26 miles of the University campus or work headquarters does not include commute to and from work. Under IRS Reg. §1.262-1(b) (5), costs of commuting to the place of business or employment are personal expenses. You cannot be reimbursed for commuting expenses even if you work during the commuting trip. Reimbursement requests should indicate the points of travel and the miles eligible for reimbursement. Travel mileage to and from the airport will not be reimbursed. Mileage reimbursement requests should be sent to the office of Business & Finance.

The traveler must document business miles using an internet supported document (i.e. MapQuest, Rand McNally, etc.) with exact mileage to determine the total mileage for the trip. The business mileage rate covers all costs of operating the vehicle including gasoline, oil, insurance and repairs. Receipts for tolls and parking fees are reimbursed separately and not included in the business mileage rate. Additionally, if business travel is conducted to purchase program supplies a copy of the receipt must be attached.

What is not... The Corporation will not reimburse individuals for the cost of auto insurance or for other expenses including, but not limited to, driving or parking violations, fines, gasoline, automobile repairs, vehicle damage or insurance deductibles as a result of an accident, break down, tow or resultant meals and lodging.





## WVSU RESEARCH & DEVELOPMENT CORPORATION TRAVEL REQUEST FORM

(To be complete in its entirety and approved ***BEFORE*** travel occurs)

**Please attach all information to this form**

(e.g. conference brochure, registration form, lodging information, directions, requested flight times, and any other specific materials needed to make arrangements).

**Funding Source:** funding source title

Legal Name of Traveler:                   name as it appears on license                   Title:           Title          

Cellular Phone Number:                   000-000-0000                  

Travel Coordinator: if coordinating own travel put "self" Contact Phone #: 000-000-0000

Travel Coordinator's Email Address: email@wvstateu.edu

Name of Convention/Conference Meeting: conference/meeting title here

Location: city, state Dates: MM/DD/YY to MM/DD/YY

Purpose for Attendance and Statement of Justification:

Requested Date/Time from Charleston: MM/DD/YY 00:00 a.m./p.m.

Requested Date/Time to Return: MM/DD/YY 00:00 a.m./p.m.

Estimated Expenses	Adv. Payment/CC/Check	Reimbursed
Airfare	\$0.00	\$0.00
Car Rental/R&D Corp. Vehicle	\$0.00	\$0.00
Personal Vehicle _____ mi. @ _____ rate	\$0.00	\$0.00
Registration	\$0.00	\$0.00
Lodging \$_____ per _____ night/s	\$0.00	\$0.00
Taxi/Shuttle/Ground Transportation	\$0.00	\$0.00
Parking	\$0.00	\$0.00
Meals: per diem rate \$_____ @ days _____	\$0.00	\$0.00
Other Expenses (e.g. baggage, gasoline, tolls, etc.)	\$0.00	\$0.00
Subtotals of Estimated Expenses	\$0.00	\$0.00

## Important Information:

- This travel request form must be approved prior to making any arrangements.
- National Travel must be used to book flights and car rentals. The telephone number is 1-800-359-0160 or 304-357-0808. Make sure to ask for a State Agent to receive the state rate.
- Expedia, Travelocity, Orbitz, Priceline, Kayak, or any other travel site cannot be used.
- Per diem rates can be found by using the link: [gsa.gov/portal/content/104877](http://gsa.gov/portal/content/104877). The rate for WV is \$51. Make sure to breakdown the rate by time of departure and time returned.
- The traveler's travel package (to include travel memo, travel request form, itinerary page, flight/directions, lodging info, agenda, per diem page, and any other necessary materials) must be submitted to the R&D Corp. B&F Office within 10 days prior to the travel date. This complete package is the documentation needed to receive a travel check prior to travel.
- Your travel arrangements may be delayed and/or you may not receive a travel check due to the following reasons:
  - o Information not attached to this form
  - o Funding source not listed
  - o No travel coordinator name and contact information listed
  - o Traveler's address and social security # not listed with the R&D Corp. B&F Office
  - o Travel modifications that have not been approved/updated in a timely manner
  - o Travel sent through the process late or last minute
- If this form is approved, be sure to submit your occupational leave prior to travel.
- It is possible that your travel check may be ready to pick up from the R&D Corp. B&F Office within 5 days of travel. To find out the status of your travel check, please call 304-204-4307.

The travel request form and/or the travel package will be sent back to the travel coordinator if the aforementioned items are not met. Thank you for your cooperation in ensuring your business travel plan is successful.

Requested By: \_\_\_\_\_ Date \_\_\_\_\_  
Traveler/Travel Coordinator

Approved By: \_\_\_\_\_ Date \_\_\_\_\_  
Supervisor

Approved By: \_\_\_\_\_ Date \_\_\_\_\_  
Department Head/Dean/VP

Budget Office: \_\_\_\_\_ Date \_\_\_\_\_  
**PO # Assigned** \_\_\_\_\_

Approved By: \_\_\_\_\_ Date \_\_\_\_\_  
Assoc. VP for Bus and Finance, RPS

Approved By: \_\_\_\_\_ Date \_\_\_\_\_  
Vice President for RPS  
R&D Corp. Executive Director



## TRAVEL MEMORANDUM

FUND: \_\_\_\_\_

PO #: \_\_\_\_\_

TO: Dr. Orlando F. McMeans  
Vice President for Research and Public Service

Ms. Brunetta Gamble-Dillard  
Assoc. VP for Business & Finance, RPS

FROM:

DATE:

RE: Title of Meeting/Conference/Symposium/Etc.

I am requesting approval for *(name of traveler; use name listed on driver's license or passport)* to travel to *(city and state)*, from *(dates of travel)* to attend *(title of meeting/conference/symposium/etc.)*. The purpose is to *(include details here)*.

Below please find estimates for his/her travel expenses:

<u>Name of Traveler</u>	<u>Cost</u>
Flight	\$0.00
Registration	\$0.00
Car Rental	\$0.00
Taxi/Tolls	\$0.00
Hotel	\$0.00
Per Diem	<u>\$0.00</u>
	\$0.00

<u>Checks Needed:</u>	<u>Amount</u>
Name of Traveler	\$0.00

*:(initials of travel coordinator)*

West Virginia State University Research and Development Corp.  
and West Virginia State University Gus R. Douglass Institute

Travel Expense Account Settlement

Funding Source: \_\_\_\_\_

Name:				Title:							
Address:											
City/State/Zip:				West Virginia State University							
Department:				Dept. Contact Name:							
Purpose of Travel:											
DATE	TIME	CITY/STATE	MILES	AMOUNT	AIR	RENTAL CAR	MEALS	LODGING	OTHER	TOTAL	
		From: To:								0.00	
		From: To:								0.00	
										0.00	
										0	
										0.00	
										0.00	
										0	
										0	
										0.00	
TOTAL:			0	0.00	0.00	0	0.00	0.00	0.00	0.00	
			Less Cash Advance							0.00	
OTHER EXPENSES			Amount applied to GRDI Credit Card (GRDI and Land Grant travelers only)							0.00	
DATE	ITEMS	AMOUNT	Due from employee							0.00	
			Due to employee							0.00	
			Amount Approved for reimbursement								
			<p>I certify that I have personally examined and approved this Travel Expense Account Settlement. The terms of expense are reasonable and correspond to the assigned duties of the traveler. The terms of expense further meet all State of West Virginia Travel Regulations and are within the budget of this spending unit.</p>								

Traveler must attach copies of direct billed receipts or invoices, i.e., airline, registration, lodging, etc.

I certify that these costs incurred were in connection with my assigned duties, are true, accurate and actual, and do not reflect any costs or expenses reimbursed or to be reimbursed from any other sources.

\_\_\_\_\_  
Traveler's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Approval Supervisor

\_\_\_\_\_  
Department Head

\_\_\_\_\_  
Other Signature

\_\_\_\_\_  
Budget Office

\_\_\_\_\_  
Associate Vice President for Business and Finance, RPS

\_\_\_\_\_  
Vice President of Research and Public Service

Date

Date

Date

Date

Date

Date

## CHILDREN IN THE WORKPLACE

The presence of children in the workplace with the employee parent during the employee's workday is inappropriate and is to be avoided. This policy is established to avoid disruptions in job duties of the employee and co-workers, reduce property liability, and help maintain the Corporation's professional work environment.

*Consideration will not be given to allow a child with an illness to come to work with the employee.*

### Violations

Any employee who violates this policy may be subject to disciplinary action up to and including termination of employment.

### For purposes of this policy:

“Child” or “children” means a person or persons less than 18 years of age.

“Employee” means any employee who has responsibility for a child while in the workplace, regardless of the employee's relationship to the child.

## ANIMALS IN THE WORKPLACE

### Overview/Policy Statement

It is West Virginia State University Research & Development Corporation's policy to provide a safe and healthy work environment for all employees and visitors. In accordance with this, animals are prohibited from all facilities and premises with the exception of authorized service animals and working animals as defined below.

“Facility” means any owned or leased facility, including the associated parking lots, grounds and common areas.

“Service Animals” refers to animals (primarily dogs) used to guide or provide assistance to persons with disabilities in the activities of independent living. The Americans with Disabilities Act (ADA) defines service animals as any animal individually trained to do work or perform tasks for the benefit of an individual with a disability. If an animal meets this broad definition, it is considered a service animal.

“Working Animals” refers to those animals engaged in authorized service to the corporation (e.g., guard dogs, pest control animals, police dogs).

### Rationale

In addition to providing a professional and conducive work environment, this policy responds to concerns for the health and safety of employees and animals. Further, it limits potential distractions and disturbances in the workplace.

### Scope

This Policy shall apply to all employees, contractors and visitors of The Corporation. This Policy shall cover all areas and businesses of The Corporation's operations.

### Applying the Policy

This policy provides for the health and safety of employees and Corporation's facilities by restricting animals in the workplace as follows:

- Unauthorized animals are not permitted in any area within the workplace, including the parking lots and grounds.
- Employees and visitors are reminded that bringing a pet to work and leaving them in a car is neither appropriate, nor safe and is prohibited in some jurisdictions. It will be the responsibility of security to report to the appropriate local authorities, any animal left in a vehicle or otherwise unattended. If the vehicle can be identified as belonging to a specific employee, Security will attempt to reach that person prior to contacting authorities.

In order to accommodate individuals with disabilities, service animals are expressly permitted in all areas in the workplace. Employees who are in need of a service animal must:

- Obtain authorization through the job modification process prior to bringing the animal to the worksite.

- In all cases, only clean, trained, well-behaved, non-aggressive animals are allowed, and they are to be leashed and kept under control at all times.
- It is the animal owner's responsibility to ensure that animals relieve themselves outside and owners should not call upon co-workers or facilities staff.

Individuals are reminded not to touch, feed or pet a service or working animal when the animal is working as it distracts the animal from the task at hand.



# **Property & Equipment Internal Controls**



## PROPERTY & EQUIPMENT INTERNAL CONTROLS

The West Virginia State University Research & Development Corporation has a duty to safeguard the Corporation's assets and ensure the reliability of accounting data and compliance with management policies, grant terms and conditions. The Corporation shall maintain operating, accounting and compliance controls by recording all assets purchased and keeping an inventory list in the R&D Equipment Inventory Office.

Operating controls shall include: organizational charts and procedures which assign responsibilities for each functional activity, a record-keeping system that provides timely financial reports and maintains appropriate supporting documentation, and a system that provides assurance of compliance with grant terms and conditions as well as other reporting requirements.

Accounting controls shall ensure the reliability of recorded financial data and the maintenance of transaction and authorization review, an appropriate separation of duties, and internal procedures that address the receipt and recording of Corporation assets.

Compliance controls shall ensure that grant terms and conditions are adhered to, as well as include pertinent information regarding applicable terms of each source of funding or grant, special provisions, record-keeping and reporting requirements.

## DEFINITIONS

**Inventory/Financial Asset:** An item either purchased by or donated to the Corporation with a value of \$5,000 or more and has a life expectancy of one year or longer.

**West Virginia State University Research & Development Corporation:** The "Corporation" for the purposes of this manual is the governing body for all assets, regardless of funding source, i.e. Title III, Land-Grant, NASA, etc., obtained through it.

**Title or Ownership:** Ownership of all assets acquired by or donated to the Corporation, regardless of physical location, shall vest in the Corporation, subject to the terms and conditions of a particular grant or organization.

**Purchasing Process:** The Corporation requisition form is the first step in the purchasing process. All proposed purchases must be clearly allowable and identifiable under the terms and conditions of the grant, contract or agreement. All expenditures must be:

- Necessary, reasonable and allowable under the grant, contract or agreement.
- Designed to comply with any limitation of the grant, contract or agreement.
- Allocated to the grant, contract or agreement on a basis consistent with policies that apply to all activities of the granter.
- Accounted for consistently and in accordance with generally accepted accounting principles.

The Corporation requisition form shall originate in and be completed by the requesting department, division or unit. The contact person, phone number, building and room number must be identified in the spaces provided in case of questions or special delivery instructions. A short explanation or justification for the purchase must be provided in the space designated.

The requisition form must be signed by the person making the request for the purchase and by all requisite supervisors, including the Department Head or Chair. The Vice President with jurisdiction over the applicable grant, contract or agreement must authorize all requisitions. If the requisition is for computer equipment, approval must also be obtained from the Director of Computer Services.

The requisition must be forwarded to the Corporation Business Office. The requisition will then be reviewed for completeness, applicable regulations and program budget. Funds will then be encumbered and a Purchase Order will be issued by the Corporation Business Office and forwarded to the vendor. A copy of the purchase order will be returned to the originating department or program.

Guidelines for completing the requisition form: (See attachments for corresponding forms.)

## ALL PURCHASE REQUISITIONS MUST BE TYPED FOR APPROVAL

1. Program	<b>Funding source/Recipient program</b>
2. Number	RD/LG Number. (Assigned by the R&D Business Office/Land-Grant Office)
3. Vendor	Full name and address of vendor
4. Ship To	Indicate location for shipping (Refer to "Shipping" for further information)
5. Item Number	Each item or group ordered should be numbered in order (1, 2, 3 etc.)
6. Description	Provide detailed description of each item ordered (Maker, model number, etc.)
7. Quantity	Indicate the number of each item ordered
8. Unit Price	Individual cost of each item ordered
9. Amount	Unit price multiplied by quantity of items ordered
10. Total	Grand total of amount column
11. Contact Person	Name of person to contact regarding questions and responsible for asset
12. Phone	Telephone number of contact/responsible person
13. Building	Location of contact/responsible person
14. Room Number	Room number for delivery of asset
15. Reason	A brief explanation or justification for the purchase
16. Requested By	Signature of person initiating purchase request
17. Approved By	Signature of corresponding Department Head, Vice President or Provost
18. Purchase Officer	Signature of Research & Development Corporation Purchasing Officer
19. Approved By	Signature of Research & Development Corporation Executive Director

### SHIPPING

All asset purchases must be shipped to the West Virginia State University Physical Facilities Inventory Control Receiving Department. Should an error occur and the equipment is received by means other than through the Physical Facilities Inventory Control Receiving Department, please comply with the following:

1. Call the Physical Facilities Inventory Control Receiving Department and notify them of this delivery.
2. Arrange for an employee of the Physical Facilities Inventory Control Receiving Department to come to the office where the asset is located to:
  - Assign a WVSU asset tag number.
  - Assign a Title III or Land-Grant asset tag number.
  - Document asset item description, serial number, location and responsible contact person.

### RECEIVING

The West Virginia State University Physical Facilities Inventory Control Receiving Department, upon the standard arrival of an asset item, will:

1. Unpack asset equipment and inspect for item validity and any obvious damages. (Inventory Control will only accept equipment if it conforms to the Corporation Purchase Order Specifications.)
2. Document item cost, serial number, description, destination and the contact/responsible person.
3. Assign applicable asset inventory control tags.
4. Complete and process the State of West Virginia Added Property Form (WV-62Rev. 11/84).

### DELIVERY/SETUP

Delivery of the asset equipment item to the designated department will occur in a timely manner, unless otherwise directed, and a department verification of delivery signature will be requested. Any Corporation equipment or purchase requiring special attention to become operational will be referred to or routed through the respective college personnel, such as Computer Services, for initial setup.

## PAYMENTS

After the Corporation Business Office receives an invoice from the Vendor, The “Certification of Receipt” stamp will be applied to the face of the invoice and sent to the originating department. Once authorized department personnel sign the invoice, this will verify that the order has been received, is complete and ready for payment. (Any invoice signed that is not correct will rest with the initiating department, not the Corporation.)

## ASSET LOCATION

For internal control purposes, the Corporation Business Office will maintain a record of the physical location of all equipment purchased by the Corporation. This inventory listing will enable the Corporation personnel to conduct an annual physical inventory count of all the Corporation’s assets and external auditors to conduct audit tests of the inventory records.

## STOLEN AND VANDALIZED ASSETS

Corporation assets that are stolen, vandalized or otherwise intentionally damaged beyond repair must be immediately reported to the Corporation Business Office and to West Virginia State University Campus Security. Proper record-keeping should be maintained so the process of providing the tag number/s, model number, serial number and a brief description of the stolen/vandalized item will be made easier. Once proper reporting and recording has occurred, the appropriate offices will take actions regarding the repair, replacement or final disposition of the asset.

It is the duty of all Departments and Employees to safeguard any and all Corporation assets. Proper safety and security procedures should be maintained at all times to ensure that the proper use and care of equipment is being upheld. Cases of misuse, abuse or security issues must be brought to the attention of the Corporation Business Office and to West Virginia State University Campus Security immediately.

## REPAIRS AND MAINTENANCE

All necessary repairs and maintenance contracts of asset equipment purchased by the Corporation will be handled by the Corporation Business Office in the same manner as all other University maintenance agreements. Please request the costs of warranties and maintenance of all equipment prior to the purchase.

*Note: All asset equipment outside repairs that require the item to be removed from the present physical location for a period of more than five (5) business days shall be treated in the same manner as a temporary transfer. Please make the proper notations when filing applicable forms.*

## INVENTORY TRANSFERS

Each time equipment purchased through the Corporation is transferred from one location to another, whether or not temporary (one week up to one year) or permanent, the Corporation Inventory Transfer Form must be completed and sent to the Corporation Business Office the same day the transfer is completed.

## EQUIPMENT DISPOSAL OVERVIEW

- Definition
- Types of Disposal
- Appropriate Disposal Methods: *Standard, Trade-in, Return to Vendor, Cannibalize, Internal Transfer, Transfers Leaving the R & D Corporation*
- Lost/Stolen Equipment
- Inappropriate Disposal Methods
- Process Overview
- Forms Required
- Common Questions

## DEFINITION

**Equipment disposal:** Refers to both physically removing properties from a department and to the removing of the item from a department’s active inventory, relieving the department of accountability for reporting/tracking. The terms disposal and surplus are often used interchangeably.

## BENEFITS TO THE DEPARTMENT

Your department benefits from timely and proper disposal of excess property because:

- Timely disposal makes property available to the entire campus;
- One may be able to reduce costs by using other department's idle equipment;
- Disposal of excess equipment reduces the time needed to locate unused equipment during required inventories;
- One is properly prepared for any audit; and
- One may lose federal funding if your department is not in compliance.

## LEGAL REASONS

**State:** State law requires University-owned property should not sit idle for lengthy periods of time. In a timely and appropriate manner, departments should dispose of items they no longer need.

**Federal:** It is a contractual commitment that federally owned equipment be in active use while in custody of a campus department and that disposal action be taken in a timely manner if it is not.

## TYPES OF DISPOSAL

### Appropriate Disposal Methods:

**State Disposal:** Dispose of equipment, materials and supplies, whether inventorial or not, through the established procedure facilitated by the Physical Facilities Inventory Control Receiving Department. The Corporation Business Office removes record of equipment from the department's inventory. (The terms *disposal* and *surplus* are often used interchangeably.)

**Trade-In:** Exchange equipment for credit towards a new purchase, and remove it from your department's records.

**Return to Vendor:** Return tagged and inventoried equipment to the vendor, and remove it from your department's records.

**Cannibalize:** Delete the record of the original equipment after you remove serviceable parts to repair or enhance the capabilities of other equipment.

**Internal Transfer:** Transfer equipment from your department to another within the Corporation, and remove it from your department's records. (You may give or sell it to the other department.)

**Transfers Leaving the Corporation:** Transfer equipment ownership to another non-profit (according to IRS standard, tax code 501) institution within the United States, and remove it from your department's records. You must get prior approval. (Only property acquired from federal grants and contracts may be transferred out of the Corporation, regardless of who approves it.)

## LOST/STOLEN EQUIPMENT

**Lost:** Remove equipment from your department's records if you are unable to locate it after applying a good faith effort. (This usually occurs during a physical inventory.) If the item is found, the Corporation Business Office can re-activate the item in the database.

**Stolen:** Remove property from your department's records if it was taken from the University without permission. You must file a police report.

## INAPPROPRIATE DISPOSAL METHODS

- Throwing equipment and materials in the trash.
- Putting equipment in the hall under a sign saying "Free."
- Taking home equipment, materials, supplies or unusable parts for personal use.
- Donating equipment without appropriate approval.

## PROCESS OVERVIEW

1. The **custodial department** (“the department” that wants to get rid of the equipment) initiates request for disposal/surplus of all property (equipment and materials) **by submitting an Inventory Transfer Form to the Corporation Business Office** using the established WVSU Research & Development Corporation disposal methods for type of disposal they have chosen.  
*Note: If the property is federally owned or funded by current awards, the department must request written permission from the sponsor prior to any surplus, movement, transfer or disposition and then submit the permission along with the Transfer form. (Call the Corporation Business Office if you would like help obtaining written permission from the sponsor.)*
2. The **Physical Facilities department arranges for the physical disposition of the asset.**
3. The **Corporation Business Office verifies** that the Inventory Transfer Request form is complete and, if not, returns forms that are missing the necessary information and signatures to the department for completion. For example, they return forms with:
  - Illegible tag number/s
  - Unauthorized signature/s
  - Identical ‘Contact Person’ and ‘Approved by’ (The person completing the form should not be the same person approving the disposal.)
  - No reason for disposal indicated
4. **The Corporation Business Office processes the completed form, removing the equipment from the department’s inventory.**
5. **The department and the Corporation Business Office each maintain their copy of the Inventory Transfer form for six (6) years.**
6. **The Corporation Business Office prepares annual deletion reports and submits a copy for review to the departmental Head.**

### Forms Required:

Inventory Transfer Form

## FEDERAL REGULATIONS:

**Disposition is accomplished in compliance with the Federal Acquisition Regulation and other specific contract provision.**

For example: **If the equipment is federally owned or funded on current awards** you must:

- a. **Get written approval from the sponsor** before you can surplus, move, transfer or dispose of it. This disposition documentation must be complete and contain:
  - The agency’s written authorization
  - Appropriate disposal action, which could:
    - Relieve the R&D Corporation of further federal accountability by giving the title to the Corporation, at which point it falls under state policies and procedures
    - Request the R&D Corporation to return the equipment to the agency
    - Request that the R&D Corporation sell the equipment and return the proceeds to the agency less \$500 or 10% of the proceeds, whichever is less, for selling and handling expenses
    - Transfer the equipment usage to another award by the same sponsoring agency (e.g., NIH to NIH, NASA to NASA) and leave the title with the federal government
  - Date of disposal
- b. **Send** the written approval to the Corporation Business Office who records the transaction (posts to record).

# West Virginia State University Research & Development Corporation

## FIXED ASSETS ACTIVITY FORM

### Inventory Control

Department Name		Ext. Number	Location (Bldg. & Rm. #)		
Inventory Tag Number	Indicate Acquisition Funding: S = State, F = Federal _____				Original Equipment Cost
	Description of Each Item	Serial Number	New Location (Bldg. & Rm. #)		

**TYPE OF CHANGE (Check appropriate box and complete adjoining information.)**

A. Transferring usable property between departments, budgets and/or to another location. Loaned property (give name, address and period of loan).

Name of New Custodian and Receiving Department Name	Contact Person	Phone
	Funding Grant	

B. Disposing of surplus property

Surplus ID Number	Budget No. and Name to Credit Property Sale	Campus Phone	Phone
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C. Deleting Property

Lost  Return to Vendor for Credit (Also requires a Return/Repair Goods Memorandum)  
 Cannibalized  Trade-on: Purchase Order Number \_\_\_\_\_  
 Stolen (Indicate Police Case No.) \_\_\_\_\_  Return to Vendor (no credit)

	Contact Person (Type or Print)	Campus Phone	Date
CONCURRENCES	Department Chairperson (Type or Print)	Signature	Date
	Budget Officer (Type or Print)	Signature	Date
	Other (if Necessary)	Signature	Date

SIGNED ORIGINAL – Equipment Inventory, 304 ACEOP Building, COPY – Department



# **Tax Treatment of Scholarships, Fellowships and Stipends**



# TAX TREATMENT OF SCHOLARSHIPS, FELLOWSHIPS AND STIPENDS

## COMMON TERMINOLOGY

**Stipend:** A stipend is provided as a subsistence allowance for fellows to help defray living expenses during the research training experience. It is not provided as a condition of employment with either the Federal government or the sponsoring institution.

**Compensation:** Cash or non-cash payments for services rendered. A payment need not be labeled as compensation to be considered compensation. Remuneration for performing research for the Corporation is a form of compensation and not a fellowship.

**Employee:** any individual, who, under the common law rules applicable in determining the employer-employee relationship, has the status of an employee.

**Employment:** Any service, of whatever nature, performance by an employee for the person employing him, irrespective of citizenship or residency of such employee.

**Fellowship:** An amount given to support a student's research, usually at the graduate level.

**Grant:** Another term for scholarship/fellowship that implies the student is not required to repay the amount.

**Prize or Award:** Any form of award or payment to a student who has entered and won a contest or competition. Examples include raffles, contests and competitions for the best design or story, or being the top performer.

**Scholarship:** To be considered a scholarship, an amount does not need to be formally designated as such. Generally, a scholarship is an amount paid for the benefit of a student, to aid the student in the pursuit of study at an educational institution. A scholarship or fellowship payment may be in the form of a reduction in the amount owed by the payee to an educational organization for tuition, room and board, or other fees (tuition waiver).

## PAYMENT METHODS

### WAGES (W-2)

- Wages are payment for **services rendered**. This includes work provided by degree candidates (undergraduate and graduate students) and non-degree candidates (e.g., post-doctoral students and fellows).
- These payments are processed through the payroll system and Federal, State and FICA taxes will be withheld according to IRS, Social Security Administration and State Department of Taxation regulations.
- All of these individuals are considered employees of the Corporation and as such will receive a W-2 form at year-end reporting their total income and taxes withheld.

### SCHOLARSHIPS, FELLOWSHIPS AND STIPENDS (1099-MISC OR 1098-T)

- Scholarships and fellowships are payments to students for which **no services** are rendered or required. These awards are granted for the purpose of off-setting the cost of tuition, room and board, fees and/or other incidental expenses of attending the Corporation.
- The IRS classifies scholarship/fellowship payments as Miscellaneous Income. No taxes are withheld from these payments, although the Corporation **does** report the payments to the IRS. If the scholarship/fellowship awards are not used by the student to offset the cost of qualified tuition and certain other expenses specified in the tax law then these monies **should** be reported as income to the IRS by the student.

## FEDERAL INCOME TAX

### WAGE PAYMENTS

- Students' wages are reported on Form W-2 (Wage and Tax Statement). All wage payments are subject to Federal and State income taxes.
- Students with simple tax reporting requirements may be able to file the IRS Short Form – U.S. Individual Income Tax Return.

# SCHOLARSHIP, FELLOWSHIPS AND STIPENDS

## Degree Candidates

- The tax exclusion for scholarships and fellowships is specifically defined in Section 117 of the IRS Tax Code. Scholarships and fellowships are excluded from gross income if they are used for certain tuition, fees, books, supplies, and equipment required for courses of instruction incurred by an individual who is a candidate for a degree.
- If scholarships and fellowships are used for expenses other than tuition, fees, books and supplies, then per IRS regulations, **the portion used for room, board and other incidental expenses is considered taxable income and should be reported to the IRS by the student.** In addition, any portion of amounts received as a grant representing payment for teaching, research or other services required as a condition of receiving the grant should be reported as taxable income.
- It is the responsibility of the student to report scholarship payments as taxable income when the funds are used for non-tuition payment purposes. Failure to file and make quarterly payments may result in tax penalties.

## NON-DEGREE CANDIDATES

Scholarship and fellowship payments to non-degree candidates are taxable income for Federal and State Income taxes.

## EXAMPLES

### Example 1

Tammy Graves receives a \$6,000 fellowship grant that is not designated for any specific use. Tammy is a degree candidate. She spends \$5,500 for tuition and \$500 for her personal expenses. Tammy is required to include \$500 as income.

A **scholarship** generally is an amount paid for the benefit of a student at an educational institution to aid in the pursuit of studies. The student may be in either a graduate or an undergraduate program.

### Example 2

Ursula Harris, a degree candidate, receives a \$2,000 scholarship, with \$1,000 specifically designated for tuition and \$1,000 specifically designated for living expenses. Her tuition is \$1,600. She may exclude \$1,000 for tuition, but the other \$1,000 designated for living expenses is taxable and must be included as income.

## NONRESIDENT ALIENS

Stipends, tuition waivers, or any other financial aid paid to or on behalf of NONRESIDENT ALIENS which require the recipient to perform services past, present, or future, in exchange for the financial aid are taxable as wages, are reportable to IRS on Forms 941 and W-2, and are subject to the withholding rules discussed under **“Wages Paid to Aliens”**.

In general, scholarships, fellowships, and grants which originate from sources outside the United States are not taxable to NONRESIDENT ALIENS who receive such grants; nor are such grants reportable to the Internal Revenue Service. Scholarships and fellowships paid by a U.S. grantor to a NONRESIDENT ALIEN who performs his study, research, or training outside the United States are considered to be foreign-source grants, and are therefore not reportable to the IRS and are not subject to withholding.

## REFERENCES/RELATED TOPICS

### Foreign Students and Scholars

[irs.gov/businesses/small/international/article/0,,id=96431,00.html](https://www.irs.gov/businesses/small/international/article/0,,id=96431,00.html)

## SUMMARY OF THE RULES

- You must be a candidate for a degree for your scholarship to be tax free
- Only amounts for tuition, fees, books supplies, and required equipment are tax free. Amounts for other expenses, such as room, board, and travel, are taxable.
- The part of any grant that represents payment for teaching, research or other services is taxable.

## SUMMARY

Payment For:	Degree Candidate:	Non-Degree Candidate
Tuition	Tax Free*	Taxable
Fees	Tax Free*	Taxable
Books	Tax Free*	Taxable
Supplies	Tax Free*	Taxable
Equipment	Tax Free*	Taxable
Room & Board	Taxable	Taxable
Travel	Taxable	Taxable
Teaching	Taxable	Taxable
Research	Taxable	Taxable
Other Services	Taxable	Taxable

\* If required of all students in the course

## STUDENT RESPONSIBILITY

Students are responsible for completing the correct tax forms and providing them to the Corporation, and notifying the department of changes in their tax status and change of address.

## RESOURCES

- IRS Tax Codes Section 117, **Withholding Federal Income Tax on Scholarships, Fellowships and Grants Paid to Aliens**
- IRS Publication 970, **Tax Benefits for Education**
- **irs.gov**
- **1040.com**
- **investopedia.com**





# **Retention of Financial Records Policy**



# RETENTION OF WVSU R&D CORP. FINANCIAL RECORDS

## Scope

This policy provides guidelines for retention of official West Virginia State University Research & Development Corporation (Corporation) financial records, including payroll and related records. It applies to all Corporation departments and offices, all Corporation financial records and all Corporation employees who create, receive or maintain such records in the course of Corporation business.

## REASON FOR THE POLICY

### This policy seeks to:

- promote compliance with federal, state, and other legal requirements for record retention;
- promote the efficient management, sharing, and transfer of information among authorized Corporation staff within prescribed security standards;
- effectively utilize limited office space for active records and utilize low-cost, remote storage space for inactive records;
- dispose of records no longer needed to satisfy legal, regulatory or other requirements;
- ensure that no record is disposed of unless authorized;
- ensure that the means of destruction is appropriate for the type of record under consideration;
- ensure the preservation of records of permanent value; and
- ensure that record retention policies, schedules and procedures are reviewed and modified as necessary to respond to changes in technology or regulations.

## POLICY STATEMENT

The Corporation's Associate Vice President for Business & Finance is responsible for setting the standards for retention and management of Corporation financial records, in collaboration with the Executive Director of the Corporation. Such records must be retained for a period of time necessary to meet the operational, administrative and legal requirements of the Corporation, and must then be destroyed according to established destruction schedules.

Records retention and disposition schedules apply to records of all formats, including paper records and computer files (e-mail, word-processed documents, spreadsheets, databases, and materials in imaging systems). The Corporation encourages the use of storage methods that eliminate waste, reduce cost and promote efficiency.

Most financial and transactional records are non-archival. However, it may be determined that certain categories of financial records are of permanent value to the Corporation, and will arrange for appropriate storage of such records beyond their active period.

Financial records must be retained for a minimum of seven (7) years from the fiscal year of creation, unless the retention schedule specifically states otherwise, as is the case with records related to grants and contracts (see Records and Grant Section). It may be necessary to retain certain non-archival records for a period longer than seven (7) years if they are required to support an audit, litigation or other matter.

Corporation records must be maintained in a manner that supports operational needs and internal control directives, and must also meet federal, state and regulatory requirements. Document retention standards and systems must ensure that transactions and related authorizations are fully supported in the event of an audit, litigation, or other external action.

Departments must follow guidelines and standards issued by the Office of the Business & Finance in support of this policy.

## DEFINITIONS

### Active records

Records needed to support the current business activity of a department, division, business support center, or institutional business office.

### **Business process**

A series of related activities designed to accomplish a specific objective (e.g., collecting and depositing Corporation funds, payment of invoices, etc.).

### **Inactive records**

Records for which the active period has passed, and which are being held for the remainder of the specified retention period.

### **Permanent (archival) records**

Records that have long-term or permanent value to the University, such as endowment indentures, Corporation Bylaws, deeds, continuing agreements with external parties, and other similar documents.

### **Records retention and disposition schedule**

An internal control document that indicates how records should be handled after the period of their active administrative use.

### **Responsible official**

A member of management who serves as the Associate Vice President for Business & Finance processes and, as such, is responsible for ensuring effective implementation of this policy in his/her assigned area of responsibility.

### **Retention period**

The minimum required length of time for which a department or central administrative office is responsible for the maintenance of records.

## **POLICY SECTIONS**

### **Administrative Responsibility**

The Associate Vice President for Business & Finance is responsible for developing document retention policies and standards for financial records, and for monitoring compliance with this policy and overseeing the quality, consistency and effectiveness of the Corporation's financial records management systems.

### **Ownership of Institutional Records**

Corporation financial records are the property of the Corporation and do not belong to those who prepare such records or to their official custodian. No employee has any personal or property right to financial records of the Corporation, including those records that the employee helped develop or compile, and no employee may remove or copy such records for personal use.

## **RETENTION PERIODS, STORAGE AND DISPOSITION**

### **Retention Periods**

Financial record schedules are primarily calendar-driven; that is, the retention period begins on the last day of the fiscal year that the records were created.

The retention period for Corporation tax documents generally begins on the filing date for that period. However, the retention period for tax returns, as well as for records which support tax filings, will not begin until either the due date of the filing or the actual date filed, whichever is later.

### **Record Retention Categories**

Records fall into one of the three record retention categories:

1. archival records (permanent);
2. non-permanent records requiring retention for legal or audit purposes; and
3. routine administrative records.

The Corporation maintains functional retention and disposition schedules, grouping together records that represent the component activities of processes. Whenever a document or group of documents has a retention schedule that differs from the seven-year norm, it is noted.

Active records are those needed to support the current business activity of the Corporation. Normally, the active period for financial records ends on the last day of the fiscal year following the fiscal year in which the records were created.

## **Storage Standards and Locations**

At the end of the active period, records must be labeled and stored for the balance of the retention period according to Corporation guidelines and procedures.

The Corporation's dedicated records shelving facilities are the preferred locations for storage of record copies of non-archival financial records that require retention beyond their active lives. It may be acceptable to store inactive financial records at other facilities; if suitable space is available that meets Corporation standards.

Regardless of where inactive records are stored, the originating department is responsible for maintaining files or logs describing the contents of stored records, and for retrieving records upon official request. Consult record retention procedures for detailed guidelines.

## **Disposition of Records**

At the end of the appropriate retention period, inactive records, including transaction records, inactive agreements and other non-permanent records, shall be destroyed according to the applicable schedule. Authorization must be obtained for such disposal. The disposal process and methods should preserve the confidentiality of documents through the final point of disposition. Records containing personal and confidential information must be shredded and sent to the recycle center for disposal. Non-confidential paper records may be put into a designated recycle container.

If litigation is pending, threatened or anticipated, records bearing on such litigation must not be destroyed except by permission of the Corporation's Legal Counsel. Similarly, documents under audit must not be destroyed. Legal Counsel and officials notified of audit requirements will regularly update the Associate Vice President for Business & Finance and the Executive Director with information about pending litigation or audits that require special attention.

## **Accessibility of Records**

Financial records must be easily retrievable for examination by authorized personnel and administrators, auditors and other authorized individuals. Records custodians must follow procedures for labeling and record-keeping to ensure that documents can be retrieved in a timely manner, and are responsible for retrieving records upon request.

## **Safeguarding Records**

The Associate Vice President for Business & Finance is responsible for ensuring that active and inactive financial records are stored in a secure location. The storage location must provide appropriate confidentiality and protection from unauthorized inspection, theft, and physical damage due to a fire, water or natural disaster. The Associate Vice President for Business & Finance must use sound judgment in restricting access to financial records, giving consideration to the degree of confidentiality warranted for such records.

## **Records Related to Grants and Contracts**

Records related to grants and contracts must be retained for a period of three (3) years from the date of the submission of the final financial report to the funding agency, unless the terms of the award specifically state otherwise, or if there is a pending audit or litigation matter.

Retention periods for such records vary widely depending upon the sponsoring agency and individual contract terms. For example, when the Corporation accepts a federal grant or contract it enters into a binding agreement that requires it to apply federal disposition schedules of records pertaining to such awards. However, non-federal agencies may apply a different set of standards for record retention and in those cases it is best to refer to the agreement itself for retention requirements. In any case where the sponsoring agency's retention period is longer than that dictated by Corporation policy, the longer period shall apply.

## **Records Related to Payroll**

Specific guidance under Federal Law (partial list)

Law	Records/Reports	Time Period
Age Discrimination Employment Act	Payroll, applications, promotion and demotion records, transfer, layoff, recall, etc.	Three years for payroll, one year for applicants; if charged or lawsuit filed, wait until final disposition
Americans with Disabilities Act	Applications, requests for reasonable accommodation	One year from making the record or taking the personnel action, if charged or lawsuit filed, wait for final disposition
Civil Rights Act (Title VII)	Applications and other personnel records including promotions, transfers, demotions, layoffs, temporary and seasonal employees. Annual EEO-1 report for federal contractors with 50 or more employees and contracts of \$50,000 and non-government contractors with 100 or more employees.	One year from making the record or taking the personnel action; if charged or lawsuit filed, wait for final disposition
COBRA	Proof of initial notice and written notice to employees and their dependents to continue group health plan coverage under certain conditions.	Keep three years following event
ERISA	Summary plan descriptions, annual reports, notice or reportable events such as plan amendments, plan terminations	Minimum of six years, records used to determine employee benefits must be retained as long as they are relevant
Equal Pay Act	Payroll records, time cards, wage rates, additions to/deductions from paychecks, etc.	Three years
Fair and Accurate Credit Transactions (FACT) Act	Consumer credit reports	Employers must shred documents with information derived from credit reports
Fair Labor Standards Act (FLSA)	Payroll or other records containing employee name, home address, date of birth, gender, occupation, rate of pay, time records, defined pay period, wages for each employee per pay period, deductions to or additions to paycheck, date of each payment and period covered.	At least three years
Family and Medical Leave Act (FMLA)	Records relating to basic employee data, dates of leave taken (for intermittent leave, hours of leave taken), copies of employee notices	Three years
FICA, FUTA, Federal Withholding	Records with employee name, compensation and tax information	Four years after date tax is due paid

I-9	Completed INS Form I-9 signed by employee and employer	Three years after date of hire or one year after date of termination, whichever is later
OSHA	Log of occupational injuries and illness, annual summary of injuries and illness.	Five years
	Medical records / records of employee exposure to toxic substances by employees	Employee's job tenure plus 30 years
Rehabilitation Act of 1973 applies to federal contractors	Personnel/employment records, results of physical exams, records regarding hiring, assignment, promotion, layoff, termination, compensation and selection for training.	Two years
	Disability complaints	Kept until final disposition
	Affirmative action plans	Updated annually, no requirement to retain expired plans
Uniform Guidelines on Employee Selection Procedures	Records of number of persons hired, promoted, terminated by gender, race and national origin. Records include applications, tests, and other selection results for hiring, promotion, transfer, training and termination.	Where adverse impact is found, records must be kept for two years.

**SPECIAL SITUATIONS/EXCEPTIONS**

Exceptions to this policy must be approved by the Executive Director.





# **Business & Finance**



# BUSINESS & FINANCE

## Uniform Guidance

The Uniform Guidance was implemented starting December of 2014. The document represents the most significant changes to the regulations for grants since the 1980s. The Uniform Guidance (aka Omni-circular or UG) was developed after a public comment period and combines eight circulars that governed various activities and entities into one combined, uniform circular. As stated in the document the goal is “To deliver on the promise of a 21st-Century government that is more efficient, effective and transparent, the Office of Management and Budget (OMB) is streamlining the Federal government’s guidance on Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.”

This final guidance supersedes and streamlines requirements from OMB Circulars A–21, A–87, A–110, and A–122 (which have been placed in OMB guidance); Circulars A–89, A–102, and A–133; and the guidance in Circular A–50 on Single Audit Act follow-up. Future reform efforts may eventually seek to incorporate the Cost Principles for Hospitals in Department of Health and Human Services regulations.

Methods of Procurement (according to Section 200.320):

1. **Micro-Purchase** - the acquisition of supplies or services, the aggregate dollar amount of which does not exceed \$3,000.
2. **Small Purchase** – simple and informal procurement methods of securing services, supplies, or other property that do not exceed the Simplified Acquisition Threshold (\$150,000) must obtain price or rate quotations from adequate number of qualified sources.
3. **Sealed Bids** – Bids are publicly solicited and a firm fixed price contract is awarded to a reasonable bidder with the lowest price.
4. **Competitive proposals** – Requires publicized solicitations from multiple sources, and evaluation according to written criteria.
5. **Noncompetitive proposals** – Sole source awards are allowable when item is only available from a single source, exigent circumstances require immediate acquisition, sponsor expressly authorizes sole source pursuant to a written request, or competition is determined to be inadequate after solicitation of a number of sources.

## WVSU Research & Development Corporation Impact (following WVSU standards)

- Purchases less than \$3,000, use your own judgment in identifying potential suppliers.
- Purchases between \$3,001 and \$9,999 will require one quote from vendors including documentation in the form of website printouts, copies of published price lists and advertised pricing in established magazines or journals.
- Purchases between \$10,000 and \$49,999 will require three quotes of vendors.
- Purchases of \$50,000 or greater will be made using the formal bidding process.

*Formal bidding specifications will be forwarded to Business & Finance Services, along with a written request with appropriate signature approvals. B&FS will then prepare all necessary forms for advertising, award, and encumbrance. Both B&FS and originating department will make the selection of vendor based on bid documents and other criteria. Allow sufficient time (approx. 45 days) for purchase order to be processed.*

- **Sole Source:** In cases where there is a sole vendor, a memorandum addressed to the R&D Corporation’s Executive Director explaining why no other vendors are available must be attached to the Purchase Order.

For further information, please see OMB Uniform Guidance: 2 CFR 200.320

## EMERGENCY PURCHASES

Purchases made under emergency conditions must be limited to those goods and/or services required to meet the emergency condition. Such emergencies are defined as:

“A condition, which creates a threat to the health, welfare, or safety of staff and/or students. Situations, which endanger lives, property, or the continuation of vital programs.”

An equipment inventory form must be completed and provided to Title III Administration for all equipment purchases; in addition, a statement that clearly identifies the control system in effect (which ensures that adequate safeguards are in place to prevent damage or theft to the equipment) should be included on the inventory form. The purchase of equipment with Title III funds may be permissible only after receiving approval from the Title III Administration.

## **Payments**

After the Corporation's Business & Finance Services Office receive an invoice from the Vendor, the "Certification of Receipt" stamp will be applied to the face of the invoice and sent to the originating department. Once all authorized department personnel sign the invoice, this will verify that the order has been received, is complete and ready for payment. (Any invoice signed that is not correct will rest with the initiating department, not the Corporation.)

## **II. CONSULTING AGREEMENT**

There may be situations where the services of an outside consultant or a special service provider are necessary. The Consulting Agreement packet must be completed, signed by the contractor, and all departmental approvals obtained prior to submission to the office of Business & Finance Services. The Consulting/Contractual packets must include an Independent Contractor Determination Form, the Consultant/Contractual Agreement, Conflict of Interest form, federal W-9, and a Workers Compensation Certificate.

IRS tax issues and Worker and Unemployment Compensation concerns have made it a priority in identifying the correct classification for an Independent Contractor. It is the employer's responsibility to determine if the individual performing the service is classified as an employee or as an independent contractual. The Independent Contractual Determination Form will judge, based on answers, on three common tests: Behavioral Control, Financial Control, and Relationship of the Parties. The supervisor or department head must complete this form before submitting the Consulting Agreement to B&FS. The answers to each section questions on the form, will instruct the supervisor how to proceed, either the individual will need to be processed as an employee or an independent contractor through accounts payable. The Independent Contractual Determination Form can be waived in cases were the contractor is a performer or has his or her own business licenses/FEIN number and is performing consulting/contractual services in their business field.

The Consulting Agreement must be typed and filled out completely, including the funding source. Consulting agreements must be signed by the contracted individual or representative of contracting company, the department head requesting the agreement, and the Department Dean and administrative area Vice President. If the consultant is a full time employee of the State of West Virginia or of the WVSU Research & Development Corporation, his or her full time supervisor or department head must sign a statement that services performed under the agreement will not interfere with or detract from their full-time duties. The consultant or contracting party must provide his or her tax identification number (social security or FEIN number) on the contractual form. Please be aware all consultants and contractors will receive a 1099 tax form in January for services paid for in the previous year. The address provided on the Consulting Agreement must be the official address where the consultant or independent contract receives mail. No campus addresses will be accepted.

If travel expenses are to be reimbursed as part of the agreement, the consultant must abide by the Research & Development Corporation's travel rules and expenses must be submitted on appropriate forms along with supporting receipts and documentation. Travel expenses cannot exceed the rate of pay that was agreed upon in the Consulting Agreement.

Consultants and Contractors must complete a Conflict of Interest Statement.

Consultants and Contractors are required to have a W-9 form on file with the Research & Development Business Office. The consultants and contractors must provide tax identification number (social security or FEIN number) and business or residence address. All consultants and contractors will receive a federal 1099 form from the Research & Development Corporation the first of the following year, and a federal copy will be filed with the Internal Revenue Service. The Consultants and Contractors are responsible for any federal and state taxes on payments received. The Corporation will not deduct tax withholdings for consultants and contractual personnel. The name, address, and tax identification number of the W-9 must be the name used when completing the Consultant Agreement, as well as when filing federal tax returns.

After the consulting services are provided, the Invoice for Work Performed must be submitted for payment. The form describing the service provided must be prepared by the consultant and signed. The invoice must be approved for payment by the Vice President or Dean with jurisdiction over the department supervising the contract or agreement. The completed invoice and all supporting documentation will be submitted to the Research & Development Corporation for payment. The invoice must be submitted in the same name as the consultant used on the original Consulting Agreement. The invoice cannot exceed the amount stated on the Consulting Agreement, including any

submitted travel expenses. Payment will not be processed until the service is completed and Invoice for Work Performed is submitted to B&FS.

### **III. CREDIT CARD**

The WVSU Research & Development Corporation's credit cards are available only for the day-to-day operation of Business & Finance Services. The credit cards are not available to all projects and accounts administrated by the Corporation. It is the SOLE discretion of the office of Business & Finance Services in allowing purchases to be made on the Corporation's credit cards.

The use of the credit cards are not an acceptable alternative to the normal purchasing process. Credit cards are limited for travel purposes and emergency situations, or when purchase orders are not an effective means of purchase. It is the SOLE discretion of the B&FS office to judge when the credit card is needed to make purchases or when a purchase order is needed. (Ordering regular office supplies, such from Staples or Office Max, does not constitute as an emergency.) The Research & Development Corporation is set up for online ordering, only through B&FS, at Staples at reduced rates and most orders are delivered the next day. Therefore, the use of the credit card at those vendors, for common office supplies, is not justified. Also, the credit cards are NOT to be used to make computer purchases.

Regular, full-time employees may apply for a corporate credit card but must obtain prior, written approval from their supervisor. To be eligible for a corporate credit card, an employee must travel frequently in the course of his/her duties, purchase significant volumes of goods and services for use by the Corporation, or incur other regular frequent business expenses of a kind appropriately paid by credit card.

The corporate credit card cannot be used to obtain cash advances, bank checks, traveler's checks, or electronic cash transfers for expenses other than those incurred by the assigned employee named on the card, or for personal expenses. Misuses of the card will result in cancellation of the card and withdrawal of corporate credit card privileges. If the card is used for an employee's personal expenses, the Corporation reserves the right to recover these monies from the employee card holder. Cardholders will be required to sign a declaration authorizing the Corporation to recover, from their salary, any amount incorrectly claimed.

#### **Credit Card Misconduct**

Wherever a breach in this policy occurs, the Associate Vice President for Business & Finance will assess the nature of the breach and if significant, report the breach of the policy to the Executive Director. After an investigation of the breach, the following disciplinary actions will be implemented:

- In the first instance, counseling and or verbal warning (and or file note created)
- In the second instance, a written warning
- In the third instance, the card is to be immediately withdrawn

Corporate credit card expenditures must be reconciled and submitted with original receipts to the Business & Finance Office within seven business days of the statement date. Cardholders who have not reconciled and submitted their monthly expenditure within this period will be asked to reconcile and submit their monthly expenditure immediately. Continued or repeated failure to conform to this policy will result in cancellation of the card and such other actions as appropriate. If credit card expenditures are not reconciled and submitted within a month of the statement date or a plausible explanation has not been received by the Business & Finance Office, the employee's corporate credit card will be canceled.

Lost or stolen cards must be reported immediately to the Associate Vice President for Business & Finance.





# Accounts Payable



# ACCOUNTS PAYABLE

## Introduction

Accounts Payable, a unit of the Office of Business & Finance, is primarily responsible for processing payments related to purchase orders, check requests, vendor invoices, travel and cash disbursements using the Financial Edge Accounts Payable Module, while complying with corporation, state and federal policies, procedures and regulations. Functions of this area include the following:

1. Processing payment to vendors.
2. Printing and distributing checks.
3. Monitoring vendor statements and investigating billing or payment errors.
4. Researching returned checks.
5. Processes credit invoices.
6. Maintaining permanent records of backup documentation for payments.
7. Providing Accounts Payable procedures training.
8. Providing assistance and direction to departments in settling disputes with vendors.
9. Providing follow-up services on outstanding payments and resolves problems which may arise.
10. Verifying that adequate backup documentation exists prior to authorizing the release of checks to vendors.

## GENERAL INFORMATION

**Office Hours:** Monday – Friday, 8:30 a.m. to 5 p.m.

**Phone:** (304) 766-4133

**Fax:** (304) 766-4243

**Physical Location:** 200 ACEOP Administration Building  
4015 Fairlawn Ave  
Dunbar, WV 25064

**Mailing Address:** P. O. Box 1000  
Institute, WV 25112

**Associate Vice President for Business & Finance, RPS:** Brunetta Gamble-Dillard, M.B.A.

**Executive Director:** Dr. Orlando F. McMeans, Ph.D.

## MISSION STATEMENT

The mission of the Accounts Payable area is to provide for the timely and accurate expenditure of Corporation funds and recording of those expenditures in a manner consistent with Corporation guidelines and other regulations.

## POLICIES AND GUIDELINES

Goods and services can be purchased in several ways, depending upon the type of purchase and the supporting documentation required. Accounts Payable can make payments against a Purchase Order and its associated invoice(s) or through a Check Request. The policies associated with each are provided in this, our Accounts Payable manual.

## PURCHASE ORDERS

Payment of invoices associated with a Purchase Order requires verification that goods and services requested by a department are the same as goods and services received. If Accounts Payable does not receive directives from the department to hold payment, Accounts Payable will pay the vendor in a timely manner, provided all other requirements are met, and in accordance with the terms of the Purchase Order.

To ensure that payments are made in a timely manner, the following guidelines should be used:

1. All goods should be shipped to our Physical Facilities Receiving location for receipt and delivery.

2. All Invoices should be remitted to our Accounts Payable office for payment processing. **Invoices inadvertently mailed to departments should be immediately forwarded to Accounts Payable office.**
3. **Accounts Payable will not make payments on the basis of other documents, e.g., sales orders, packing slips, statement, individual Credit Card statements, which are sometimes forwarded by vendors or departments.**
4. The policy is to pay on the basis of original invoices. In the event the original invoice is totally unavailable, Accounts Payable must attest to the fact that the invoice has been thoroughly researched, and it is a true copy of an unpaid invoice.
5. The Corporation defaults to a 3-way match: 1) Purchase Order Costs and Quantities, Receiving, and Invoice. All these must match before Accounts Payable can pay. Invoices that fail the match process are sent back to the purchasing department. 2) The Purchase Order and Invoice name must match. 3) The Purchase Order must be issued to the company doing the billing and Accounts Payable must pay the vendor listed on the Purchase Order.
6. If, for some reason, defective or wrong items are received or services not rendered, etc., and a department does not want an invoice to be paid, they must notify the Accounts Payable via e-mail and request that the invoice be placed on hold. When the problem has been resolved, the department should notify Accounts Payable (via e-mail) to release the invoice for payment.

## **INVOICES**

### **Processing Sequence**

When invoices are received in the Business & Finance office, they go through the following processing:

1. The mail is opened and date stamped by the front office.
2. The front office forwards the invoices to Accounts Payable.
3. Accounts Payable inputs data from the invoice into Financial Edge Accounts Payable Module.
4. The invoice is attached to the copy of Purchase Order or Check Request and along with other pertinent documents (becomes a “voucher package”), ready for the Accounts Payable processing.
5. A copy of the check is then attached to the voucher package, audited, and then reviewed and approved by the Associate Vice President for Business & Finance.

### **A CHECK REQUEST IS NOT NEEDED**

If in error a vendor sends the invoice to the department, and the invoice is a result of a Purchase Order, please do not send a Check Request with the invoice.

This might result in a duplication of charges on the department’s budget. For more information, contact the Accounts Payable Department.

### **IMPORTANCE OF DOCUMENTATION**

Often backup documentation must also be provided. This should be in the form of the registration, membership or subscription information, receipts, explanatory memos or letters, etc.

## **GUIDELINES FOR ENTERING INVOICE FOR PAYMENT**

These guidelines are to maintain consistency, as well as ensuring proper credit to accounts and to eliminate confusion in Financial Edge.

### **INVOICE FIELD**

Please enter only an invoice number if provided. If one is not provided then use the date of the invoice. Example: if the date is January 1, 2016, please enter as 01/01/16.

For travel purchase orders only (this includes per diem checks and settlements), please use the purchase order number, eliminating the “LG” or “RD.” With each additional payment related to that specific number, please use the purchase order number with a backslash then 1, 2, 3...etc. For example: The per diem payment would be, 12234, then any additional payments related to that travel would be 12234/2, 12234/3, etc. Travel purchase orders do not

have a specific invoice number, therefore using the purchase order number will suffice.

In relation to utilities (which should all be blanket) except for one or two of them, use the same procedure as travel above. The account numbers should go in the description field.

## **DESCRIPTION FIELD**

Please enter account numbers and customer numbers only. If you feel the need to use the purchase order number, please enter a backslash after the account or customer number, then the purchase order number.

If neither an account nor customer number is available, be sure to enter something such as a name or description of purchase, along with the purchase order number.

If you are paying a travel reimbursement, please provide the dates of travel in this field. For example, Travel Reim. 1/1 – 1/4/16.

## **NOTES:**

- Please remember to check the vendor address (drop down box) when creating your invoice to ensure the payments are going to the right “remit to” address.
- If for some reason you will need to create a new vendor, please try finding it under every name that it could possibly be. For example, if it is a vendor that includes an “and” in it (such as Smith and Jones), try finding it in with the “and,” and then try “&.” Some vendors have recently been merged due to such duplication.
- When creating a check for travel per diem, while you create the invoice please be sure to check under the distribution tab and make sure the correct amount is being allocated to the per diem account, and delete the travel account line. For some reason the system does not separate these.
- When submitting printed checks with the documentation for card signature approval, please have the check on top, then the invoice, then the purchase order or check request.

## **PAYMENT**

### **CHECK REQUEST**

Check Requests describe all payments not associated with a Purchase Order.

Items purchased using a Check Request are not part of the encumbrance process. Complete the Check Request, obtain approving signatures as required, attach document as noted, and submit to the Office of the Associate Vice President for Business & Finance. Because the Check Request authorizes an outflow of Corporation funds, it is important that the reason for the payment be fully documented. The Check Request should be completed as fully and meaningfully as possible.

## **CHECKS**

### **CHECK PROCESSING**

Accounts Payable writes checks twice per week, on Mondays and Tuesdays. (Occasionally this changes because of the Corporation’s holiday calendar.) The checks are computer-generated because of the heavy volume. Between 200 and 300 checks are written every week, varying with the time of year. **Checks will be available for pick up within two (2) business days.**

### **WHEN WILL THE CHECK BE WRITTEN?**

Some checks are written in the next check run following the completion of processing. Seven to 10 working days are needed for processing.

Checks are paid in accordance with the terms of the invoice. However, other terms are possible if they are specified in the invoice.

### **PROCESSING TIME**

Remember that checks are not necessarily written immediately. They are written in accordance with the terms of the Purchase Order and Invoice. If the terms on the Invoice are different from the terms on the Purchase Order, Accounts Payable usually uses the terms on the Purchase Order.

## CHECKS FOR SPECIFIC DATES OR EVENTS

Accounts Payable can prepare a check for a department in preparation for a particular event such as a presentation at an award ceremony, Honorarium and speaker, etc. Submit your Check Request early (at least 10 working days lead time is needed; more if a Purchase Order must be issued) and specify the date by which the check is needed.

## MAILING A CHECK

When a check is written, it is mailed to the recipient's address as provided on the Check Request or Invoice, provided that this address matches the address on record in the system. Whether an on or off-campus address is provided, you must use the recipient's complete mailing address.

When paying a vendor, Accounts Payable can send the check only to the vendor's address as shown on the Invoice. If the department wishes to send the check to a different address, a department representative must pick up the check. It then becomes the responsibility of the department to ensure that the appropriate vendor receives the check.

It is the practice of Accounts Payable to review all checks. For those addresses that are Corporation/ University addresses, the payee will receive a call that the check is ready for pick-up.

## HOLDING A VENDOR CHECK FOR PICK-UP

Holding a check for pick-up is considered special handling and must be requested on the Check Request or Invoice.

Only a department representative—not a vendor—may pick up the check. The department representative must provide an ID before Accounts Payable will release the check to them.

Checks that are to be picked up are held for a maximum of three working days. After that time, the check is mailed to the recipient. Usually a reminder call is made to the department before mailing the check.

## STOP PAYMENTS

The usual reasons for requesting a Stop Payment on an Accounts Payable check are as follows:

- The vendor or payee did not receive the check.
- The check has been lost or stolen.
- The check was written to the wrong vendor or payee.

## IMPORTANCE OF CORRECT ADDRESS

Stop Payments are requested most frequently for checks that have been sent to an incorrect or outdated address. When a check is mailed to an incorrect address, Accounts Payable initiates a 10-day waiting period before a Stop Payment is placed on the check. This is to allow time for the U. S. Post Office to return the check to the Corporation as "undeliverable as addressed." Accounts Payable can then re-mail the check to the correct address. Please take the necessary steps to verify addresses before requesting an Accounts Payable check.

## CONTACTING ACCOUNTS PAYABLE

If a Stop Payment is needed, contact Accounts Payable. The employee responsible for stop payments will take the necessary information and place the stop payment on the check.

## ACCOUNTS PAYABLE CONTACTS THE BANK

Accounts Payable informs the bank online that the check must not be honored. The bank sends confirmation on the next business day that the stop payment has been placed on the check.

## TIMING

Accounts Payable places the Stop Payment with the bank immediately. Departments can expect a new check to be issued **within two (2) business days after the Stop Payment has been placed.**

## **PAYEE'S RESPONSIBILITY**

If the bank confirms that the check has been cashed, a bank "Affidavit of Unauthorized Signature" form and a "Forgery Questionnaire" must be completed by the payee. The payee must have the "Affidavit of Unauthorized Signature" form notarized and return it with the "Forgery Questionnaire" to Accounts Payable for processing.

## **DEFINITION OF CREDITS**

In the context of Accounts Payable, credit transactions are reversals of expenses. They represent money coming back into your project fund because of a previous overpayment to the vendor, agreement by the vendor that goods were not received or were unsatisfactory, or for another similar reason. Credits are usually generated via vendor credit memo.

Please be aware of the following:

- Credits to expense (reductions of expense) do not trigger an increase in the amount of the corresponding Purchase Order.
- Consequently, credits do not increase the encumbrance amount recorded in the General Ledger.

## **CREDIT MEMOS**

Many vendors issue a credit memo instead of writing a refund check when they owe money back to the Corporation. The credit memo is the vendor's written statement that money is owed back to the department and that the Corporation has the right to pay a certain amount less when Accounts Payable issues the next check to that vendor.

Usually the vendor sends the credit memo to Accounts Payable. If the vendor sends it to the department, it should be forwarded to Accounts Payable as soon as possible. Please make sure the correct Purchase Order number is clearly indicated on the credit memo.

Credits from credit memos are taken immediately. Accounts Payable stamps the credit memo with the "copy" stamp and forwards it to the department. Credits are not placed on hold for approval, regardless of the dollar amount of the credit.

## **CREDITS PROCESSED IN ERROR**

If a department finds that a credit has been processed in error, please inform Accounts Payable. If the check from which the credit is to be taken has not yet been issued, the credit entry can be reversed from the system. If the check has been issued and the credit has been taken, the department should submit a Check Request to Accounts Payable for a payment in amount of the credit so that Accounts Payable can repay the vendor.

## **EFFECT OF CREDITS ON PURCHASE ORDER BALANCES**

A credit memo received by Accounts Payable is processed as a Check Request. Consequently, it does not affect the balance of the Purchase Order. The credit is, however, posted to the General Ledger, and is recorded as a credit to expense. This adds back the amount to the department's available funds.

If it is necessary to increase the Purchase Order (for replacement of returned items, for example) a new Purchase Order is needed to add funds back to the Purchase Order.

## **DEALING WITH PROBLEMS**

### **PROBLEM RESOLUTION**

It is known that the purchasing and payments cycle is complex. Errors and misunderstandings can occur, resulting in problem invoices and other documents, which Accounts Payable is unable to process for payment or in errors on various reports. Depending on the circumstances, problems must be resolved by one of the four parties in the procurement and payment process:

- Accounts Payable
- The department
- Purchasing
- The vendor

## PROBLEMS TO BE RESOLVED BY ACCOUNTS PAYABLE

If a department has a problem associated with Accounts Payable, please contact the office by telephone. If a voicemail message is left, Accounts Payable will return the call by the close of business on the next business day. A department can also e-mail its problem to Accounts Payable.

## PROBLEMS TO BE RESOLVED BY THE DEPARTMENT

The problems to be solved by the department fall into several main categories, including:

- Occasional discrepancies between Purchase Orders and Invoices
- Incomplete paperwork

## PRIORITY HANDLING FOR CORRECTED DOCUMENTS

If Accounts Payable returns a document to a department to correct or complete, they will also attach a “Priority Handling” cover sheet. The department should attach this as the first page of the documents that are returned to Accounts Payable. Accounts Payable will then handle this document on a priority basis.

## INCOMPLETE PAPERWORK

Accounts Payable may find that the paperwork a department forwarded cannot be processed. A copy of the paperwork will be returned to the department with a cover letter indicating the problem. The following list shows the most common problems:

1. The document forwarded is not an invoice.

**Remember:** Accounts Payable can write checks based on two documents only:

- Vendor’s Invoice
- Check Request

Examples of unacceptable documents frequently received in Accounts Payable are:

- Statements
- Packing slips
- Renewal notices

2. An invoice references multiple Purchase Orders.

**Remember:** Accounts Payable cannot split Invoices between Purchase Orders.

3. An invoice received in the department is forwarded to Accounts Payable without a Purchase Order number or with the wrong Purchase Order number.

**Remember:** Unless the item can be paid on a Check Request, Accounts Payable must have a Purchase Order number to pay an Invoice.

4. A Check Request is filled out without key items of information.

**Remember:** Fill out the Check Request completely before forwarding it.

5. A Credit Memo does not reference sufficient information to be correctly applied.

**Remember:** A Purchase Order Number, the original Invoice Number, and original payment information is needed in order to process the Credit Memo for credit.

6. The invoice referenced on a Credit Memo has not been paid.

**Remember:** A credit should not be processed and deducted from a vendor’s check unless the original Invoice has been processed for payment Accounts Payable needs the original Invoice payment information before the credit will be processed into the system.

## **PROBLEMS THAT MUST BE RESOLVED BY PURCHASING**

The most frequent problems that must be resolved by Purchasing are as follows:

1. The Purchase Order exists in the Financial Edge System but has not been dispatched by the delegated buyer.
2. The accounting information on the Invoice or Purchase Order needs investigation.
3. The name of the vendor on the Invoice does not match the name of the vendor on the Purchase Order.
4. The line items and/or Unit pricing on the vendor's Invoice do not agree with the Purchase Order and the Invoice has failed the matching process.

## **PROBLEMS THAT MUST BE RESOLVED BY THE VENDOR**

Here is a list of the most frequent problems:

1. The Purchase Order Number is missing or incomplete.
2. The Invoice is divided among Purchase Orders. (The Financial Edge System cannot pay in this way.)
3. The Invoice is incomplete.
4. The Invoice is illegible.
5. The Invoice is for another organization.
6. A statement, packing slip or other document has been sent instead of an Invoice.

Accounts Payable makes every attempt to obtain the necessary information by contacting the departments. If they are unsuccessful in resolving the Invoice with the department, they return the Invoice or the document to the vendor with a form letter requesting the information.





# Title III



# TITLE III PROGRAMS, POLICIES AND PROCEDURES

## PREFACE

The Title III Policies and Procedures manual was compiled to facilitate the implementation of activities funded by the Title III Program. It is designed to provide specific policies and procedures unique to the Title III Program, to support the proper monitoring and evaluation of program activities and to ensure the appropriate expenditures of program funds. This manual serves as a resource document in carrying out the approved plan.

Compliance with the guidelines and regulations in this Manual will ensure that the grant is administered in accordance with the U.S. Education Department General Administrative Regulations (EDGAR) and other Federal directives and affirms that West Virginia State University has the documentation necessary to show compliance.

This Manual will be updated periodically as changes in policies are made by the U.S. Department of Education and the University. It is effective until replaced by an updated version.

## PURPOSE

### INTRODUCTION

Title III of the Higher Education Act of 1965, as amended, Strengthening Historically Black Colleges and Universities (HBCU) Program, authorizes a program of special assistance to strengthen the quality of developing institutions which have the desire and potential to make a substantial contribution to the higher education resources of the nation but are struggling for survival and are isolated from the main currents of academic life. Amendments to the Act have altered some elements of the program, but it remains as written – an instrument to provide assistance to institutions demonstrating a constructive effort to strengthen themselves.

West Virginia State University has three grants funded under Title III: (1) Historically Black Colleges and Universities (HBCU), (2) Historically Black Colleges and Universities, Master's Program, and (3) Title III Part F HBCU/SAFRA, Student Aid and Fiscal Responsibility Act award programs. Each program has funded project activities designed to help meet various University Strategic Goals.

### (A) ALLOWABLE ACTIVITIES

1. Purchase, rental or lease of scientific or laboratory equipment for educational purposes, including instructional or research purposes.
2. Construction, maintenance, renovation, and improvement of classroom, library, laboratory, and other instructional facilities, including purchase or rental of telecommunications technology equipment or services.
3. Support of faculty exchanges, faculty development and faculty fellowships to assist faculty members in attaining advanced degrees in their fields of instruction.
4. Academic instruction in disciplines in which Black Americans are underrepresented.
5. Purchase of library books, periodicals, microfilm, and other educational materials, including telecommunications program materials.
6. Tutoring, counseling, and student service programs designed to improve academic success.
7. Funds and administrative management and acquisition of equipment used to strengthen funds management.
8. Joint use of facilities, such as laboratories or libraries.
9. Establishing or improving a development office to strengthen or improve contributions from alumni and the private sector.
10. Establishing or enhancing a program of teacher education designed to qualify students to teach in public elementary or secondary schools in the state that shall include, as part of such programs, preparation for teacher certification.
11. Establishing community outreach programs that will encourage elementary and secondary students to develop the academic skills and the interest to pursue postsecondary education.
12. Acquisition of real property in connection with the construction, renovation, or addition to or improvement of campus facilities.
13. Education or financial information designed to improve the financial literacy and economic literacy of students or the students' families, especially with regard to student indebtedness and student assistance programs.
14. Services necessary for the implementation of projects or activities that are described in the grant application and that are approved, in advance, by the secretary, except that not more than two percent of the grant amount may be used for this purpose.

15. *Other* activities, consistent with the institution’s comprehensive plan.

## **UNALLOWABLE ACTIVITIES**

1. Activities that are not included in the grantee’s approved application.
  2. Activities described in paragraph (a)(12) of this section that are not approved by the Secretary.
  3. Activities that are inconsistent with any State plan of higher education that is applicable to the institution.
  4. Activities that are inconsistent with a State plan for desegregation of higher education that is applicable to the institution.
  5. Activities or services that relate to sectarian instruction or religious worship, and
  6. Activities provided by a school or department of divinity. For the purpose of this section, a “school or department of divinity” means an institution, or a department of an institution, whose program is specifically for the education of students to prepare them to become ministers of religion or to enter upon some other religious vocation, or to prepare them to teach theological subjects.
- (A) No award under this part may be used for telecommunications technology equipment, facilities or services, if such equipment, facilities or services are available pursuant to section 396(k) of the Communications Act of 1934.
- (B) Endowment funds. If a grantee uses part of its grant funds to establish or increase an endowment fund, it is subject to the provisions of §§ 628.3, 628.6, 628.10 and 628.41 through 628.47 of this chapter with regard to the use of those funds, except—
1. The definition of the term “endowment fund income” in § 628.6 of this chapter does not apply. For the purposes of this paragraph (d), “endowment fund income” means an amount equal to the total value of the fund, including fund appreciation and retained interest and dividends, minus the endowment fund corpus.
  2. Instead of the requirement in § 628.10(a) of this chapter, the grantee institution must match each dollar of Federal grant funds used to establish or increase an endowment fund with one dollar of non-Federal funds, and
  3. Instead of the requirements in § 628.41(a)(3) through (a)(5) and the introductory text in § 628.41(b) and § 628.41(b)(2) and (b)(3) of this chapter, if a grantee institution decides to use any of its grant funds for endowment purposes, it must match those grant funds immediately with non-Federal funds when it places those funds into its endowment fund.

**The full citation for the HBCU and HBCU Masters programs can be found in 34 CFR, Parts 608.10 and 609.**

# FUNDED ACTIVITIES UNDER TITLE III PART B AND PART F

**Dr. Orlando F. McMeans, Director**

ACTIVITY NAME	ACTIVITY DIRECTOR
<b>* Activity 1:</b> Purchase, rental, or lease of scientific or laboratory equipment for education purposes, including instructional or research purposes.	<b>Vice President for Research &amp; Public Service</b>
<b>* Activity 2:</b> Construction, maintenance, renovation and improvement of classroom, library, laboratory, and other instructional facilities, including purchases or rental of telecommunications technology equipment or services.	<b>Vice President for Research &amp; Public Service</b>
<b>Activity 3:</b> Support of faculty exchanges, faculty development and faculty fellowships to assist the faculty members in attaining advanced degrees in their fields of instruction.	<b>Provost and Vice President for Academic Affairs</b>
<b>Activity 4:</b> Academic instruction in disciplines in which Black Americans are underrepresented.	<b>Vice President for Research &amp; Public Service</b>
<b>* Activity 5:</b> Purchase of library books, periodicals, microfilm and other educational materials, including telecommunications programs materials.	<b>Provost and Vice President for Academic Affairs</b>
<b>Activity 6:</b> Tutoring, counseling and student service programs designed to improve academic success; Retention, Institutional Effectiveness and Analytics	<b>Vice President for Enrollment Management, Student Affairs</b>
<b>* Activity 7:</b> Funds and administrative management and acquisition of equipment used to strengthen funds management.	<b>Vice President for Business &amp; Finance</b>
<b>Activity 9:</b> Establishing or improving a development office to strengthen or improve contributions from alumni and the private sector/Communications and Marketing.	<b>Vice President for University Advancement, Communications and Marketing</b>
<b>Activity 10:</b> Establishing or enhancing a program of teacher education designed to qualify students to teach in public elementary or secondary schools in the state that shall include, as part of such programs, preparation for teacher certification.	<b>Provost and Vice President for Academic Affairs</b>
<b>Activity 11:</b> Establishing community outreach programs that will encourage elementary and secondary students to develop the academic skills and the interest to pursue postsecondary education.	<b>Vice President for Research &amp; Public Service</b>
<b>* Activity 15:</b> Other activities, consistent with the institution's comprehensive plan.	<b>Vice President for Research &amp; Public Service</b>
<b>* Represents activity also funded under Title III Part F</b>	

# RELATIONSHIP TO THE UNIVERSITY'S MISSION

## Mission Statement

Founded in 1891, West Virginia State University is a public, land-grant, historically black university, which has evolved into a fully accessible, racially integrated, and multi-generational institution. The University, “a living laboratory of human relations,” is a community of students, staff, and faculty committed to academic growth, service, and preservation of the racial and cultural diversity of the institution. Our mission is to meet higher education and economic development needs of the state and region through innovative teaching and applied research.

The undergraduate education at the University offers comprehensive and distinguished baccalaureate and associate degree programs in business, liberal arts, professional studies, sciences, and social sciences. In addition, the University provides opportunities for graduate education.

West Virginia State University offers encouragement and education through flexible course offerings in traditional classrooms, in non-traditional education settings, and through distance learning technologies. With the goal of improving the quality of our students' lives, as well as the quality of life for West Virginia's citizens, the University forges mutually beneficial relationships with our educational institutions, businesses, cultural organizations, governmental agencies, and agricultural and extension partners.

The following values guide our decisions and behavior:

- Academic excellence
- Academic freedom
- Advancement of knowledge through teaching, research, scholarship, creative endeavor, and community service
- A core of student learning that includes effective communication, understanding and analysis of the interconnections of knowledge, and responsibility for one's own learning
- Lifelong growth, development, and achievement of our students
- Development of human capacities for integrity, compassion, and citizenship
- Our rich and diverse heritage
- Personal and professional development of our faculty and staff, and
- Accountability through shared responsibility and continuous improvement

West Virginia State University is a vibrant community in which those who work, teach, live, and learn, do so in an environment that reflects the diversity of America. Our comprehensive campus provides numerous educational opportunities for our students. We take great pride in our accomplishments and envision building upon associate degree programs, baccalaureate education, graduate offerings, and excellence in teaching, research, and service.

The Activities requested for support under Title III were developed with the mission, purposes and goals of the University in mind. Each activity under Title III is governed by a set of objectives, and each objective is related specifically to one or more of the institution's long-range goals. In order to ensure its continued success and the implementation of all planned activities, the administration will:

- Recommend policies and develop procedures to ensure adherence to Federal regulations and provide a clear audit trail;
- Provide support services to facilitate maximum implementation of funded activities;
- Recommend policies and develop procedures to facilitate Title III proposal development and submission;
- Recommend changes to Activities which will enhance the program in line with expected goals and objectives.

Title III will establish, encourage, and facilitate programmatic activities focused on physical plants, financial management, and academic resources in order to strengthen and enhance West Virginia State University.

## Using This Manual

This Policies and Procedures Handbook provides guidance and compliance directives on the implementation of the three Title III Programs: Strengthening Historically Black Colleges and Universities (HBCU), Strengthening Historically Black Colleges and Universities Master Programs (HBCU MASTERS), and the Student Aid and Fiscal Responsibility Act (SAFRA) mandatory grant at West Virginia State University. It contains important information on grant terms and conditions for improving programs and services of the University using support from the Title III HBCU, HBCU MASTERS, and SAFRA Programs.

Administrative procedures for Title III HBCU and HBCU MASTERS funded activities follow the approved policies and practices of West Virginia State University. Please note: Federal Law (EDGAR\*) requirements and Federal auditing practices (OMB Circulars) may conflict with current University policies and practices. *In all cases*, Federal law will supersede policies and practices of West Virginia State University. This Handbook will be updated; however, periodic updates may be required to ensure that the University's policies and procedures reflect applicable Federal guidelines and practices.

In support of our compliance efforts, this Handbook provides assistance to Activity Directors, Coordinators, and other key personnel in carrying out the objectives and implementation strategy of the approved Plan of Operation. It is to be used as a guide for ensuring adherence to all guidelines and regulations listed.

As grant requirements change, revisions or additions to the Handbook will be necessary to ensure compliance. All Activity Directors and Coordinators *must* become familiar with the grant requirements included therein, keep up to date on all administrative procedures, and ensure that policies and procedures are followed carefully. All persons using Title III funds should refer to this Handbook before charging expenditures. Questions concerning Title III matters should be directed to Title III administrative personnel.

Department of Education General Administration Regulations: 34 CFR; as of June 23, 2005

## **ADMINISTRATIVE STRUCTURE OF THE TITLE III ADMINISTRATIVE OFFICE**

### **Title III Director's Responsibilities**

The principal responsibility for administering and managing all Title III activities rests with the Director, who serves as a liaison among constituents of the University, the U.S. Department of Education, and other individuals or groups on matters which impact the Title III program.

The Director is responsible for monitoring the completion of objectives and outcome measures for all activities according to the approved Annual Grant Performance Report. Additionally, the Director manages and approves expenditures for all federal funds within the two Title III programs and one Title VII program. As a government sub-contractor, West Virginia State University is bound by federal rules and regulations. Compliance with these guidelines is a necessary condition for funding the Title III programs. Specifically, the Director is responsible for:

- Keeping the President apprised of the status of all Title III activities by working closely with Activity Directors and other relevant University personnel;
- Providing overall leadership to the programmatic aspects of Title III;
- Submitting Annual Grant Performance Reports and budget revisions when required;
- Coordinating internal and external evaluations to assess program impact on all programs;
- Disseminating Title III program information internally and externally;
- Ensuring that the implementation process of Title III activities is consistent with the U.S. Department of Education guidelines and recommendations, as well as West Virginia State University's policies, procedures, and line/staff relationships;
- Approving all expenditures of the grant and monitoring daily Title III expenditures;
- Assisting in the development of University-wide proposals, reports, and other documents related to the administration of Title III programs,
- Cooperating with the Business & Finance Office to ensure that an efficient and effective system for fiscal control of Title III is maintained; and
- Ensuring that all Title III activities remain consistent with the University's mission, goals, and long-range plans.

# ASSOCIATE VICE PRESIDENT FOR BUSINESS & FINANCE

## Fiscal Control of Title III Funds

West Virginia State University's Research & Development Corporation's Business & Finance Office oversees the management and accounting for all grants and contract funds. However, the fiscal and reporting policies of the U.S. Department of Education, through guidelines issued in the Education Department General Administrative Regulations (EDGAR) and rules in the Federal Registrar, require a more detailed management and record keeping system than is usually practiced by operating units of the University. Federal regulations require a complete accounting of all federal and University time and resources which directly impact the grant's activities.

## Fiscal Policies and Regulations

A copy of each project's budget shall be transmitted from the Business & Finance Office to each project director after formal notification of grant approval has been received.

The use of funds not expended at the end of the current budget period has to be approved for carry-over through the Business & Finance Office via the U.S. Department of Education. These requests must be received in the Grants Office 45 days before the end of the budget period in which the funds are unexpended.

## Activity Director's Responsibilities

The Activity Director is primarily responsible for carrying out the approved activity's plan, achievement of objectives, outcome measures, progress reports, and fiscal year budget parameters. Each Activity Director reports to the appropriate administrator within the existing administrative structure of the University. Specifically, the Activity Director is responsible for:

- Preparing and submitting to Title III administration, complete and accurate progress reports of activity progress toward objectives;
- Monitoring and reporting timely completion of activity objectives;
- Requesting Title III funds via requisitions in accordance with approved activity budgets and University policies;
- Approving travel requests;
- Monitoring activity on the budgets.

## PROGRAM EVALUATION

Evaluation of an activity determines the extent to which specified objectives have been met. Additionally, it provides information relative to strengths and areas to strengthen for an activity. As a result of a comprehensive and effective evaluation, decision-makers and/or stakeholders can make the following decisions:

1. Which activities of a program should be continued?
2. Which activities need to be revised/modified?
3. Which activities should be discontinued?

Two types of evaluations are typically conducted at West Virginia State University:

**Formative** – to provide and process data on how well an activity is progressing toward completing the objectives. Recommendations may be made on how to best complete the objective.

**Summative** – is a product end of the activity assessment. It provides data on the extent to which objectives have been completed and whether the activity should be continued.

## OVERVIEW OF ADMINISTRATIVE POLICIES

West Virginia State University has established policies and procedures for the effective and efficient administration of the Title III Program and personnel.

## **The following administrative policies are applicable:**

- All governing policies and procedures of the West Virginia State University Research & Development Corporation (R&D Corp.) are applicable to Title III personnel and activities.
- Commitments that require the use of Title III funds but not specifically included in the approved Title III grant shall not be made. Questions concerning this should be directed to the Business & Finance Office and clarity sought prior to making such commitments.
- All requests involving expenditures from Title III budgets must be forwarded to the Business & Finance Office by the Activity Director to ensure clearance for allowability and availability of funds for final processing and prior to making any commitments. **Requests should be forwarded in sufficient time (5 working days) to allow for clearance prior to processing. All Title III charges must be made to the appropriate line item.** Funds designated for one line item may not be used for another line item, unless appropriate budget revisions are requested and approvals granted by the Title III Administration.
- The University is required to spend Title III funds in a manner consistent with the provisions of the final approved operating plan. If modifications are necessary to the objectives and milestones of a particular activity as the program progresses, then such changes should be reflected in budgetary revisions. Budget revisions must be within Federal guidelines and must have the approval of the Title III Director and the President.
- All Purchase Orders must be forwarded directly to the Business & Finance Office for clearance prior to final processing.

Under no circumstances should a business arrangement be made with an outside vendor without satisfying all administrative requirements.

**Reimbursements will only be made for expenditures that were approved prior to purchase, and original receipts must accompany requests for reimbursement through the Business & Finance Office.**

## **OPERATIONAL POLICIES AND PROCEDURES**

Substantive changes in the general plan of any Title III Activity must be approved by the Department of Education in writing prior to implementation. Requests for modification of any programmatic objective must be made through the Business & Finance Office. If approved by the President, subject modifications will be included in the annual report submission to the Department of Education. It is only after approval is received from the Department of Education that changes may be effected. The Department of Education defines substantive changes to an institution's program as those changes which redirect the objectives and scope of an activity, changes in key personnel, and continuation of the project for more than three months without the direction of a Project Director.

### **Personnel**

This category includes all full-time, part-time, and temporary employees who are supported by Title III funds. Hiring procedures will follow R&D Corp. policy. The Title III Director must be consulted to ensure that the hiring of persons for Title III activities is within the framework of the approved plan and to ensure that appropriate funds are available to accommodate the action. **Title III funds may not be used to supplant the use of University funds in the hiring process.**

**The Following actions must be completed for all persons being paid with Title III funds:**

- A Hiring/Advertising Request must be initiated for any position that will be funded by Title III. The request will be initiated by the supervisor and routed to the appropriate Vice President, Dean, or department head for initial approval. After initial approval the request should be routed to the Associate Vice President for Business & Finance and then the Title III Director for final approval. It is then delivered to the Payroll/Human Resource Office for processing.
- The Supervisor is expected to coordinate this approval process to determine the source of funding that will be used for the position.
- The position is required to be posted for a minimum of five (5) working days internally/externally.
- Candidate selection process
- New employee orientation
- Notice of Appointment sent (after job accepted) by Human Resource Specialist.

A hiring request should be initiated and final approval made by the Title III Director, prior to the employment of any individual receiving salary under Title III programs. Personnel funded by Title III should not be hired or terminated without notifying the Title III Director, Associate Vice President for Business & Finance, and the Payroll/Human Resources Office. It is the responsibility of the Activity Directors to ensure these actions are routed through the Business & Finance Office.

**It should be noted that the R&D Corp. is not obligated to offer appointed personnel the budgeted salary amount. Salaries are subject to federal funding and based on expected duties and responsibilities, experience, and qualifications needed to perform the assigned duties in a particular position.**

Individuals hired should clearly understand that they are being supported by Federal funds and that their employment is contingent on the receipt of those funds and the overall success of their Activity.

## Fringe Benefits

Fringe benefits are available to persons supported by Title III funds, as allowed by WVSU R&D Corp. policy. Benefits are available to regular employees who work a normal schedule of at least 25 hours per week. Benefits for eligible employees begin exactly 31 days after their initial hire date. For more information concerning benefits, please contact the Payroll/Benefits Office.

## Student Employment

Student employment under Title III-funded Activities is an appropriate and beneficial use of resources. It is expected that student work assignments will be directly linked to an approved Title III Activity and that these assignments will be value-added experiences for the students. Activity Directors are also expected to budget and closely monitor the expenditure of student wages. This should include ensuring that funds are available and adhere to all Department of Education and University regulations regarding student employment.

The Title III student employment process requires coordination with 1) Business & Finance Office, 2) Office of Human Resources, and 3) Payroll. The decision to employ a particular student worker under Title III Programs rests solely with the Activity Director and the Title III Director. The following conditions apply to all Title III student workers:

- Student workers normally work during regular University operating hours unless otherwise approved.
- Student workers will not be paid for working on official university holidays. In no case should a student be paid for hours not actually worked.
- Student work assignments should be tied to the specific funded Activity or the day-to-day operation of the unit directly supporting the activity.
- During the fall and spring semesters, students may work up to twenty (20) hours a week; however, some graduate student workers, because of the level of service they provide, may work up to thirty (30) hours a week. Such cases should be documented and approved by the Title III Director in advance. During the summer term, students may work up to thirty (30) hours per week.
- Students must be enrolled as full-time students during the Fall and Spring semesters and enrolled for at least 3 credit hours during the Summer term or the full-time equivalent for graduate students.
- Students may not under any circumstances work in more than one Title III-funded position.

Pay rate should be determined by the Activity Director and based on the following: 1. Budget allocation; 2. Level of service provided or job function; and 3. Experience of student applicant. Undergraduate students should be paid between \$7.35 and \$10.00 per hour and graduate students should be paid on a basis of reasonable standards.

In order for student wage requests to be processed in a timely manner, the supervisor must ensure that all the following are completed:

- R&D Corp. Student/Temporary Employment Application\*
- Current Form W-4\*
- State of West Virginia Employees Withholding Allowance Certificate\*
- Form I-9 (U.S. Department of Homeland Security)\*
- West Virginia State University Equal Employment Opportunity Information Request\*
- West Virginia State University Personal Data and Emergency Contact Change Form\*
- Work Visa Documentation for non citizens

- Documents that establish both Identity and employment eligibility

**\*These forms can be obtained from the Human Resources Department**

## **PURCHASING Uniform Guidance**

The Uniform Guidance is due to be implemented starting December of 2014. The document represents the most significant changes to the regulations for grants since the 1980s. The Uniform Guidance (aka Omni-circular or UG) was developed after a public comment period and combines eight circulars that governed various activities and entities into one combined, uniform circular. As stated in the document the goal is “To deliver on the promise of a 21st-Century government that is more efficient, effective and transparent, the Office of Management and Budget (OMB) is streamlining the Federal government’s guidance on Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.”

This final guidance supersedes and streamlines requirements from OMB Circulars A–21, A–87, A–110, and A–122 (which have been placed in OMB guidance); Circulars A–89, A–102, and A–133; and the guidance in Circular A–50 on Single Audit Act follow-up. Future reform efforts may eventually seek to incorporate the Cost Principles for Hospitals in Department of Health and Human Services regulations.

Methods of Procurement (according to Section 200.320):

1. **Micro-Purchase** – the acquisition of supplies or services, the aggregate dollar amount of which does not exceed \$3,000.
2. **Small Purchase** – simple and informal procurement methods of securing services, supplies, or other property that do not exceed the Simplified Acquisition Threshold (\$150,000) must obtain price or rate quotations from adequate number of qualified sources.
3. **Sealed Bids** – Bids are publicly solicited and a firm fixed price contract is awarded to a reasonable bidder with the lowest price.
4. **Competitive proposals** – Requires publicized solicitations from multiple sources, and evaluation according to written criteria.
5. **Noncompetitive proposals** – Sole source awards are allowable when item is only available from a single source, exigent circumstances require immediate acquisition, sponsor expressly authorizes sole source pursuant to a written request, or competition is determined to be inadequate after solicitation of a number of sources.

## **WVSU Research & Development Corporation Impact (following WVSU standards)**

- Purchases less than \$3,000, use your own judgment in identifying potential suppliers.
- Purchases between \$3,001 and \$9,999 will require one quote from vendors including documentation in the form of website printouts, copies of published price lists and advertised pricing in established magazines or journals.
- Purchases between \$10,000 and \$49,999 will require three quotes of vendors.
- Purchases of \$50,000 or greater will be made using the formal bidding process.

*Formal bidding specifications will be forwarded to Business & Finance Services, along with a written request with appropriate signature approvals. B&FS will then prepare all necessary forms for advertising, award, and encumbrance. Both B&FS and originating department will make the selection of vendor based on bid documents and other criteria. Allow sufficient time (approx. 45 days) for purchase order to be processed.*

- **Sole Source:** In cases where there is a sole vendor, a memorandum addressed to the R&D Corporation’s Executive Director explaining why no other vendors are available must be attached to the Purchase Order.

For further information, please see OMB Uniform Guidance: 2 CFR 200.320

## **Emergency Purchases**

Purchases made under emergency conditions must be limited to those goods and/or services required to meet the emergency condition. Such emergencies are defined as:

“A condition, which creates a threat to the health, welfare, or safety of staff and/or students. Situations, which endanger lives, property, or the continuation of vital programs.”

An equipment inventory form must be completed and provided to Title III Administration for all equipment purchases; in addition, a statement that clearly identifies the control system in effect (which ensures that adequate safeguards are in place to prevent damage or theft to the equipment) should be included on the inventory form. The purchase of equipment with Title III funds may be permissible only after receiving approval from the Title III Administration.

## Supplies

“Supplies” means materials or provisions stored and dispensed when needed.

Grantees should purchase supplies from Title III funds only in amounts reasonably expected to be required for the performance of the grant Activity.

Supplies should be procured on a timely basis to reflect use of the supplies during the period of grant support.

Although there are no requirements for accountability for supplies similar to those for equipment, the Activity Director is expected to maintain those records necessary to support the purchase receipts and proper charge of supplies in accordance with good management practice.

## Contracts

Costs associated with sub-grants and payments to cooperating institutions or agencies are defined as contract costs. Payments to individual consultants are not included under this classification.

## Miscellaneous Expenses

Direct costs for items not covered in any of the previously mentioned classifications are included here. *Examples are communications, transportation (freight, parcel post, etc.), space, equipment rental, computer use charges, and consultant fees and expenses.*

Each approved fiscal year budget forwarded from the Business & Finance Office to individual Activity Directors will contain a budget control number for each line item subsumed under each classification it is a part of the specific activity.

## Expenses Not Covered

The Title III Administration will establish procedures for handling expenses not covered in any of the areas previously discussed on a case-by-case basis.

## HIRING PROCEDURES

Procedures used in hiring persons wholly or partially supported by Title III funds will be identical to those currently in practice at the Corporation. The same approvals are required as would be required in hiring persons supported by institutional funds.

## Title III Requirements

1. Approved Budget for each Fiscal Year
2. Final Performance Report for each Fiscal year
3. OE Report ED Forms 851 and 852
4. Approved Job Descriptions
5. Monthly Time and Attendance Report
6. Travel Reports
7. Consultant Services
8. Requisitions for Purchases
9. Audits (Internal and External)
10. Request for Personnel

11. Personnel Action Forms
12. Performance Progress Report
13. Annual Inventory of Equipment
14. Payroll Services Report
15. Financial Status Report (SF 269)
16. Budget Change Forms
17. Phase I Formula Grant Data
18. Phase II Budget Data

## DEPARTMENT OF EDUCATION REPORTING REQUIREMENTS

The Department of Education requires the Research & Development Corporation to maintain records that show the amount of funds awarded under each grant; how the spending of funds related to the overall effectiveness of the institution; how the grant funds were used; the total scope of the project and other records to aid in facilitating an effective audit. The Corporation must keep records that demonstrate compliance with program requirements and records that show significant project expenses and results. These records must be retained for five years after the final financial reports are submitted for the Activity for which the funds were granted.

## APPLICATIONS FOR CONTINUED FUNDING UNDER TITLE III

Proposed activities, which are approved by the Title III Director for continued funding under Title III, must be applied for during the Spring Semester of the year currently funded, the application must provide the following information:

**An Activity Narrative:** The activity narrative for continuing activities will be composed of the parts that are described in the following paragraphs.

**A Preliminary Annual Performance Report:** An Annual Performance Report for Activities will be submitted each year during the month of October and will reflect accomplishments from October 1st of the previous calendar year to September 30th of the current year. A preliminary Annual Performance Report should be provided at the time the application for continued funding is submitted. This report should describe the activity's accomplishments to date based on the objectives included in the approved budget. If applicable, a description of any modification to the current plan of operation should be included.

**Activity Objectives for the Next Budget Period:** Objectives for the next year should be included and must be described in clear, concise, measurable terms. These objectives must include the attainment measurement in qualitative or quantitative terms, to the extent possible.

**An Evaluation Plan:** The evaluation plan must provide a detailed assessment of the implementation strategies and quantifiable or qualitative evidence of the attainment of the objectives for each Activity for each grant year.

**An Activity Budget:** All budgeted items are to be reflected in the format provided by the Department of Education, including major items such as Personnel, Fringe Benefits, Travel, Equipment, Contractual Services, Student Wages, and others that allow the Activity to function as efficiently as intended.

## MAINTENANCE OF RECORDS

The Business & Finance Office will maintain records of budgetary expenditures for Title III Activities.

Each Activity Director is expected to maintain records of expenditures for the specific activity. This additional record keeping will provide up-to-date information relative to the availability of funds and will serve as a cross-reference in the event of contradiction of budget balances maintained in other offices associated with the accounting aspects of the program.

The Business & Finance Office will provide monthly budget reports to Activity Directors.

Supervisors are expected to maintain records of the actual time spent on activities by personnel in the specific Activity. It is important that the University be able to document this time in order to meet internal and external audit requirements.

**NOTE:** Activity Directors are expected to ensure that personnel funded by Title III comply with this requirement. Failure to do so may result in the suspension of future Title III funding.

# REPORTS OF PROGRESS IN ACHIEVING TITLE III OBJECTIVES

Both internal and external evaluations are management tools used to keep the program focused on annual objectives. EDGAR states that recipients shall monitor the performance of grant supported activities and report progress according to program requirements. The evaluation should review programmatic progress to assure that positive efforts are being made toward achieving the goals of the grant.

Internal evaluations will be carried out through quarterly monitoring reports, annual progress reports, and through semi-annual Title III workshops. Annual external evaluation is recommended. External evaluation will determine progress in achieving the objectives in the approved application, the effectiveness of the project in meeting the purposes of the program, and the effect of projects on the persons directly impacted by the projects.

## External Evaluation

An independent external evaluator at the discretion of the Title III Administrator will evaluate the entire Title III grant, as well as the individual Title III Activities. The evaluator will conduct both a formative and summative evaluation. Evaluators will look at all aspects of grant activities including actual accomplishments compared to the goals established for the period, documentation, and project expenditures, as well as the effect of the project in strengthening the overall operation of the institution.

# EXPLANATIONS FOR TITLE III DETAILED REPORTING REQUIREMENTS

## 1. Approved Budget for Each Fiscal Year

The U.S. Department of Education requires that under a multi-year grant each activity budget must be submitted and approved prior to expending funds for the new fiscal year. This budget revision will reflect expenditures of the previous year and projections for the coming year, as approved in the Grant Performance Report. All funds should be expended by the end of the budget period. Funds remaining after September 30th will not be available for the next budget period. Remaining funds at the end of the budget year will be transferred to a priority account for University-wide use after September 30th.

## 2. Grant Performance Report for Each Fiscal Year

The U.S. Department of Education requires a detailed Grant Performance Report for each new fiscal year under a multi-year grant. The Report includes accomplishments/outcomes for the current budget year, objectives, implementation strategies and expected outcomes, personnel needed to carry out objectives, evaluation schemes, budgets, and budget notes.

## 3. OE Reported ED 851-851a

These forms are included in the Grant Performance Report and must be prepared for each new fiscal year by each activity. ED Form 851, Activity Objectives and Anticipated Results, contains the specific objectives and anticipated results to measure success. The Implementation Strategy/Timetable Form contains the specific tasks to be completed.

## 4. Approved Position Descriptions

Each individual employed under Title III should have a copy of an approved position description on file in the Human Resources Office. The position description should be followed very closely. Federal funds awarded under this grant shall be used to supplement (increase the level of institutional funds), and in no case supplant or replace institutional funds, e.g., moving regularly performed duties of individuals or costs to federal budget.

## 5. Consultant Services Request

Responsibility for contracting the services of consultants shall rest primarily with the respective Activity Director.

All requests for consultants must be filed on a Request for Consultant Services Form at least two weeks in advance of the time service is to be rendered.

No consultant will be paid if prior approval was not obtained from the appropriate sources as indicated on the appropriate form.

The Activity Director for the respective project must file the Consultant Report Form with the Business & Finance Office within seven days after the consultant services have been rendered.

The following information must be considered before submitting the Request for Consultant Services Form:

- The consultant must qualify as an independent contractor.
- Consultant fees from federal funds may not be paid to a full-time employee of the federal government.
- Services to be provided are essential and cannot be provided by persons receiving salary support in the area of responsibility.

## **6. Requisitions for Purchase**

All requests must be prepared in accordance with Corporation regulations and submitted to the immediate supervisor for signature of approval and sent to the Business & Finance Office for final approval prior to the issuance of the purchase order. All requests should have the activity title, budget account number, and reference objectives prior to submission to the Business & Finance Office.

Purchased supplies, services, and equipment must conform to those items listed in the Title III budget notes.

## **7. Audits**

Audits are performed on an annual basis by a professional accounting firm, which also coincides with the annual A-133 audit that is conducted with the Research & Development Corporation.

## **8. Personnel Action Forms and Personnel Action Forms Graduate Student Assistantships**

A copy of employment, resignation, transfer, or termination of any individual employed under Title III should be on file in the Human Resources Office. These forms should originate and be returned to the Office of Business & Finance through the appropriate channels.

## **9. Annual Inventory of Equipment**

Each Activity Director is responsible for the inventory of equipment. All equipment purchased with Title III funds must be tagged with the Title III Inventory tag as well as logged on the Title III Inventory Log. In addition, all equipment must be inventoried by the Department of Property Management.

## **10. Budget Change Form**

All budget changes should be documented on the Budget Change Form and signed by the appropriate individuals, and sent to the Business & Finance Office.

# **PROGRAM ACCOUNTABILITY AND EVALUATION**

**Coordination:** Each project shall be developed so as to be in coordination, to the extent feasible, with other programs at the University with similar educational purposes. Such coordination shall continue during the period in which such project remains in effect.

**Evaluation:** Each project shall include procedures for effective evaluation of the extent to which project objectives are being met.

**Site Visit:** Site visits will be made by representatives of the Department of Education to (a) review program accomplishments and management control systems, and (b) provide such technical assistance as may be required.

**Monitoring by Recipients:** Recipients shall constantly monitor the performance under federally supported Activities to assure that adequate progress is being made toward achieving the goals of the Activities. This review shall be made for each function or Activity as set forth in the approved grant application or contract document.

**Records Related to Grant Funds:** A grantee shall keep records that fully show (a) the amount of funds under the grant; (b) how the grantee uses the funds; (c) the total cost of the project; and (d) the share of the cost provided from other sources.

**Records Related to Compliance:** A grantee shall keep records to show compliance with program requirements.

**Records Related to Performance:** A grantee shall keep records to identify significant project experiences and results and use the records to (a) determine progress in accomplishing project objectives; and (b) revise those objectives, if necessary.

**Records Retention Period:** Unless a longer period is required under 34 CFR part 74, a grantee shall retain records for five (5) years after the completion of the Activity for which it uses grant funds.

**Unexpended Funds:** In the event that the amounts previously awarded have not been obligated pursuant to the approved project and, in the judgment of the Education Secretary, will not be obligated for such purposes, the Secretary may upon notice to the recipient, reduce the amount of the grant or contract to an amount consistent with the recipient's needs pursuant to regulations regarding termination and suspension for cause.

**Termination and Suspension for Cause:** Assistance under any Federal program to which this part is applicable may be terminated in whole or part if the Secretary determines, after affording the recipient reasonable notice and an opportunity to be heard, that the recipient has failed to carry out its approved project proposal in accordance with the applicable law and the terms of such assistance, or has otherwise failed to comply with the law, regulations, assurance, term, or conditions of the grant or contract.

## TRANSFER OF FUNDS

Due in part to a provision cited in 34 CFR [74.25] of EDGAR, the transfer of funds from one Activity to another during a grant year is permitted with the approval of the University Title III Director and the President of the University. In general, grantees no longer have to seek department approval for budget transfer in non-construction projects except as stated in [74.25](c) and in cases where the Department has imposed a 10% limitation on cumulative budget transfer for grants over \$100,000 [80.30] (c) (1)(ii).

## Budget Transfers

All budget transfer requests

- Must be to carry out activities that are within the approved scope of the application
- Must meet the test of reasoning or reasonability and allowability
- Must meet other Federal statutes, regulations, and grant conditions

The Title III Director cannot process requests for payment of Activity expenses unless all required documentation is submitted. The various forms required to support fiscal monitoring of the Title III grant are detailed in this Manual. The person making the request may obtain additional copies of these forms. A copy of all documentation associated with the fiscal management of Title III funds shall be retained in the Business & Finance Office, Activity Director's, or Title III Director's files.

## Budget Process

Each Activity Director will be provided with an annual line-item budget and periodic budget status reports. Status reports should be carefully reviewed against the records and documentation maintained by the Activity and any discrepancies noted should be shared with the Title III Director. Efforts to resolve these with the Business & Finance Office will be coordinated by the Title III Staff.

**Periodic budget analysis should also be conducted by the Activity Directors to ensure that Title III funds are being spent in a timely and efficient manner. The exception is that annual funds will be utilized in a manner which ensures that the objectives of the Activity are accomplished. Any deviations or discrepancies should be explained in the Quarterly Reports.**

## Budget Revisions

The procedures for requesting budgetary revisions are the same as those for the regular programs of the Research & Development Corporation with some modifications.

- The Request for the Budget Revision form may be obtained from the Business & Finance Office or Title III Administration
- The Form must be returned to the Title III Administration signed by the requester
- When the review and approval form is completed by the Title III Director, the Request for Budget Revision form will be forwarded to the Business & Finance Office

**Activity Directors are expected to carefully monitor their program objectives and related expenditures to ensure that milestones are being completed in a timely manner and that expenditures are commensurate with accomplishments.**

Reports of expenditures and balances per line item will be provided by the Business & Finance Office to assist the Activity Director with managerial responsibilities. These reports should be used in conjunction with records of the Activity Directors to note trends toward overspending and/ or under spending and to take corrective steps.

## **SUPLANTING VS. SUPPLEMENTING**

Title III Grant funds may not supplant any service, program, or position which is supported by University resources prior to awarding of the Federal Grant. Adequate records must be maintained to document accountability for any use of regular University staff in Title III Grants.

Supplant means to “take the place of.” Supplement means to “add something to complete a thing.” For almost any grant you write, it is While most grantors make that fact very plain in their grant literature, some are not as explicit. Nevertheless, you can rest assured they do not want you using their money to supplant a program you already have in place.

Most grantors are interested in helping you improve academic performance in some way. You can usually do that by implementing a new program that has shown promise in other schools or by expanding a program that has been successful in your own school. You usually have to come up with the money for that new or expanded program. Grantors often supply that money.

Supplanting a program is different. That means you put a new program in the place of an old one. To do that, you should be able to use the money that you were using for the old program to put the new one in place. If you do, it is unlikely you would need grant money.

Some schools try to write grants that allow them to supplant one of their current programs in an effort to shift their money to another curriculum area. For example, an abundance of English grant money might be available at the time, but the school really needs money to shore up its math program. The grant writer applies for an English grant for enough money to fund the reading program that is already in place, then the district shifts that budget money over to the math department so they can improve their math program with a promising supplemental program.

In theory this sounds like a workable plan for the school. In fact, it is a form of fraud. At the very least, it is deceitful. Grantors are usually very specific about what they are trying to accomplish with their giving and to deceive them is wrong. You might very rarely see a grantor who is willing to add money to your general budget, but it is unusual to find such a grant.

It is important in your application to let grantors know you are supplementing a program rather than supplanting one. In your narrative, I recommend that you clearly describe how you plan to begin a new program or supplement a current program in order to improve that academic area in your school.

If you do not currently have an after-school program that tutors math students who are struggling, then you are supplementing your regular math program when you set up your tutoring program. If you do not currently have a computer lab that allows students who are struggling to better understand instructional concepts, then you are supplementing your math program when you set up such a computer lab. There are many ways to supplement a current program to improve it.

You should always clearly understand how a new or supplemental program will improve your overall academic program and clearly explain that in your grant application. If you struggle to prove that your grant program is truly supplemental, then it probably isn't.

## **FREQUENTLY ASKED QUESTIONS**

### **To Assist U.S. Department of Education Grantees to Appropriately Use Federal Funds for Conferences and Meetings**

#### **Using Federal Grant (Discretionary and Formula) Funds to Host a Meeting or Conference**

- 1. May a grantee receiving funds from the U.S. Department of Education (Department) use its Federal grant funds to host a meeting or conference?**

Yes. Federal grant funds may be used to host a meeting or conference if doing so is:

- a. Consistent with its approved application or plan;
- b. For purposes that are directly relevant to the program and the operation of the grant, such as for conveying technical information related to the objectives of the grant; and
- c. Reasonable and necessary to achieve the goals and objectives of the approved grant.

- 2. What are examples of “technical information” that may be conveyed at a meeting or conference?**

Examples of technical information include, but are not limited to, the following, each of which must be related to implementing the program or project funded by the grant:

- Specific programmatic, administrative, or fiscal accountability requirements;
- Best practices in a particular field;
- Theoretical, empirical, or methodological advances in a particular field;
- Effective methods of training or professional development; and
- Effective grant management and accountability

**3. What factors should a grantee consider when deciding whether to host a meeting or conference?**

Grantees should consider whether a face-to-face meeting or conference is the most effective or efficient way to achieve the desired result and whether there are alternatives, such as webinars or video conferences, that would be equally or similarly effective and more efficient in terms of time and costs than a face-to-face meeting. In addition, grantees should consider how the meeting or conference will be perceived by the public; for example, will the meeting or conference be perceived as a good use of taxpayer dollars?

**4. Are there conflict-of-interest rules that grantees should follow when selecting vendors, such as logistics contractors, to help with a meeting or conference?**

Grantees, other than States, must, as appropriate, comply with the minimum requirements in 34 CFR 74.42 and 80.36(b)(3) and should follow their own policies and procedures (or their local or State policies, as applicable) for ensuring that there are no conflicts of interest in the procurement process.

**5. When a meeting or conference is hosted by a grantee and charged to a Federal grant, may the meeting or conference be promoted as a U.S. Department of Education event?**

No. Meetings and conferences hosted by grantees are directed by the grantee, not the U.S. Department of Education. Therefore, the meeting or conference may not be promoted as a U.S. Department of Education meeting or conference, and the seal of the U.S. Department of Education must not be used on conference materials or signage without Department approval. In addition, all meeting or conference materials paid for with Federal grant funds must include appropriate disclaimers, such as the following, which is provided in EDGAR § 75.620 and states:

The contents of this (insert type of publication; e.g., book, report, film) were developed under a grant from the U.S. Department of Education. However, those contents do not necessarily represent the policy of the U.S. Department of Education, and you should not assume endorsement by the Federal Government.

## Using Federal Grant Funds to Pay for Food

**6. When a grantee is hosting a meeting, may the grantee use Federal grant funds to pay for food, beverages, or snacks?**

Generally, there is a very high burden of proof to show that paying for food and beverages with Federal funds is necessary to meet the goals and objectives of a Federal grant. When a grantee is hosting a meeting, the grantee should structure the agenda for the meeting so that there is time for participants to purchase their own food, beverages, and snacks. In addition, when planning a meeting, grantees may want to consider a location in which participants have easy access to food and beverages.

While these determinations will be made on a case-by-case basis, and there may be some circumstances where the cost would be permissible, it is likely that those circumstances will be rare. Grantees, therefore, will have to make a compelling case that the unique circumstances they have identified would justify these costs as reasonable and necessary.

If program offices have questions, they should consult with their program attorney.

**7. May Federal grant funds be used to pay for food and beverages during a reception or a “networking” session?**

In virtually all cases, using grant funds to pay for food and beverages for receptions and “networking” sessions is not justified because participation in such activities is rarely necessary to achieve the purpose of the meeting or conference.

**8. May a grantee enter into a contract with a hotel under which Federal grant funds will be used to provide meals, snacks, and beverages as part of the cost for meeting rooms and other allowable conference-related costs?**

Federal grant funds may only be used for expenses that are reasonable and necessary. In planning a conference or meeting and negotiating with vendors for meeting space and other relevant goods and services, grantees may only pay for allowable costs. If a hotel vendor embeds food and beverage costs into a hotel contract for meeting space, the grantee should work with the hotel to have the food and beverage costs identified and “backed out” of the contract, and have the price they are paying for meeting space appropriately adjusted to reflect the fact that food and beverages are not being purchased. The fact that food and beverages are embedded in a contract for meeting space does not mean that the food and beverages are being provided at no cost to the grantee.

**9. What if a hotel or other venue provides “complimentary” beverages (e.g., coffee, tea) and there is no charge to the grantee hosting the meeting?**

The grantee has an obligation, under these circumstances, to confirm that the beverages are truly complimentary and will not be reflected as a charge to the grant in another area. For example, many hotels provide complimentary beverages to all guests who attend a meeting at their facility without reflecting the costs of those beverages in other items that their guests or, in this case, the grantee purchases. As noted above, it would not be acceptable for a vendor to embed the cost of beverages in other costs, such as meeting space.

**10. May indirect cost funds be used to pay for food and beverages?**

The cost of food and beverages, because they are easily associated with a specific cost objective, such as a Department grant, are properly treated as direct costs, rather than indirect costs. As noted above, Federal grant funds cannot be used to pay for food and beverages unless doing so is reasonable and necessary.

**11. May Federal grant funds be used to pay for alcoholic beverages?**

No. Use of Federal grant funds to pay for the cost of alcoholic beverages is strictly prohibited.

**12. May a grantee use non-Federal resources (e.g., State or local resources) to pay for food or beverages at a meeting or conference that is being held to meet the goals and objectives of its grant?**

Grantees should follow their own policies and procedures and State and local law for using non-Federal resources to pay for food or beverages, including its policies and procedures for accepting gifts or in-kind contributions from third parties. However, if non-Federal funds are used to pay for food at a grantee-sponsored meeting or conference, the grantee should make clear through a written disclaimer or announcement (e.g., a note on the agenda for the meeting) that Federal grant funds were not used to pay for the cost of the food or beverages. Grantees should also be sure that any food and beverages provided with non-Federal funds are appropriate for the grantee event, and do not detract from the event’s purpose.

**13. May grantees provide meeting participants with the option of paying for food and beverages (e.g., could a grantee have boxed lunches provided at cost for participants)?**

Yes. Grantees may offer meeting participants the option of paying for food (such as lunch, breakfast, or snacks) and beverages, and arrange for these items to be available at the meeting.

## **Using Federal Grant Funds to Pay for Costs of Attending a Meeting or Conference Sponsored by ED or a Third Party**

**14. May grantees use Federal grant funds to pay for the cost of attending a meeting or conference?**

If attending a meeting or conference is necessary to achieve the goals and objectives of the grant, and if the expenses are reasonable (based on the grantee’s own policies and procedures, and State and local laws), Federal grant funds may be used to pay for travel expenses of grantee employees, consultants, or experts to attend a meeting or conference. To determine whether a meeting or conference is “necessary,” grantees should consider whether the goals and objectives of the grant can be achieved without the meeting or conference and whether there is an equally effective and more efficient way (in terms of time and money) to achieve the goals and objectives of the grant (see question #3). To determine whether the expenses are “reasonable,” grantees should consider how the costs (e.g., lodging, travel, registration fees) compare with other similar events and whether the public would view the expenses as a worthwhile use of Federal funds.

**15. What should a grantee consider when planning to use Federal grant funds for attending a meeting or conference?**

Among other considerations, grantees should consider how many people should attend a meeting or conference on its behalf. The number of attendees should be reasonable and necessary to accomplish the goals and objectives of the grant. The grantee should also determine whether it is necessary to attend the entire meeting

or conference, or whether attending only a portion of the meeting or conference is reasonable and necessary.

#### **16. What travel expenses may be paid for with Federal grant funds?**

Grantees may use Federal grant funds for travel expenses only to the extent such costs are reasonable and necessary and do not exceed charges normally allowed by the grantee in its regular operations consistent with its written travel policies. In the absence of an acceptable written policy regarding travel costs, grantees must follow the Federal travel and subsistence rates established by the General Services Administration. 48 CFR 31.205-46(a) (established under sub-chapter I of Chapter 57, Title 5, United States Code (“Travel and Subsistence Expenses; Mileage Allowances”). Federal grant funds may be used to pay expenses for transportation, per diem, and lodging if the costs are reasonable and necessary. Grantees should follow their own travel and per diem rules and costs when charging travel expenses to their Federal grant. As noted in the cost principles, grantees that do not have travel policies must follow:

...the rates and amounts established under sub-chapter I of Chapter 57, Title 5, United States Code (“Travel and Subsistence Expenses; Mileage Allowances”), or by the Administrator of General Services, or by the President (or his or her designee) pursuant to any provisions of such sub-chapter shall apply to travel under sponsored agreements (48 CFR 31.205-46(a)).

See 2 CFR Parts 220, 225 and 230.

### **Questions Regarding the Allowable Use of Federal Grant Funds**

#### **17. What resources are available to help grantees determine whether costs associated with meetings and conferences are reasonable and necessary?**

Grantees must follow all applicable statutory and regulatory requirements in determining whether costs are reasonable and necessary, especially the U.S. Office of Management and Budget’s Cost Principles for Federal grants that are set out at:

- 2 CFR Part 225 (OMB Circular A-87; State, Local, and Indian Tribal Governments), ([gpo.gov/fdsys/pkg/CFR-2011-title2-vol1/xml/CFR-2011-title2-vol1-part225.xml](http://gpo.gov/fdsys/pkg/CFR-2011-title2-vol1/xml/CFR-2011-title2-vol1-part225.xml));
- 2 CFR Part 220 (OMB Circular A-21; Educational Institutions), ([gpo.gov/fdsys/pkg/CFR-2011-title2-vol1/xml/CFR-2011-title2-vol1-part220.xml](http://gpo.gov/fdsys/pkg/CFR-2011-title2-vol1/xml/CFR-2011-title2-vol1-part220.xml)); and
- 2 CFR 230 (OMB Circular A-122; Non-Profit Organizations) ([gpo.gov/fdsys/pkg/CFR-2011-title2-vol1/xml/CFR-2011-title2-vol1-part230.xml](http://gpo.gov/fdsys/pkg/CFR-2011-title2-vol1/xml/CFR-2011-title2-vol1-part230.xml)).

#### **18. May Federal grant funds be used to pay for entertainment?**

Federal grant funds may not be used to pay for entertainment, which includes costs for amusement, diversion, and social activities.

#### **19. Is it allowable for a person whose travel costs are being paid with Federal grant funds to attend a conference in Washington, DC, and lobby members of Congress while in town?**

Appropriated funds may not, except under very limited circumstances, be used for expenses related to any activity designed to influence the enactment of legislation, appropriations, regulations, administrative actions, or Executive Orders proposed or pending before the Congress or the Administration. To the extent that a portion of time at a conference is spent on lobbying activities, costs associated with the lobbying, including transportation to and from Washington, DC, lodging, and per diem, may not be charged to the Federal grant. For example, if a meeting or conference lasts for two days and a visit to lobby a member of Congress requires an additional day of travel, 1/3 of all costs involved in attending the meeting or conference, including travel to and from Washington, DC, may not be charged to the grant.

#### **20. What are the consequences of using Federal grant funds on unallowable expenses?**

The Department may seek to recover any Federal grant funds identified, in an audit or through program monitoring, as having been used for unallowable costs, including unallowable conference expenses.

#### **21. Whom should grantees call if they have specific questions about the allowable use of Federal grant funds?**

Grantees are encouraged to contact their U.S. Department of Education program officer to discuss the allowable use of Federal grant funds, including the allowable use of Federal grant funds for meetings and conferences.

2 CFR Part 230 (Cost Principles for Non-Profit Organizations), Appendix B., 25(b) and 2 CFR Part 220 (Cost Principles for Educational Institutions), 28(b).

## APPENDIX

The following questions were submitted by University Title III Project Coordinators of other HBCUs, staff of the Division of Institutional Development (DID), and by the Office of Grant and Contracts Services (GCS). The answers are based on provisions contained in the Program Regulations (34CFR 608 and 609).

**Q1: Should Time and Effort reports be maintained for personnel participating in Title III if institutional policy does not require such reports?**

**A1:** Grantees are encouraged to review thoroughly the provisions contained in EDGAR, Part 4, Appendix D, J, 7 for a full description of the standards applied in establishing the allowability of costs for compensation for personal services. These standards indicate that a grantee must maintain documentation to support its payroll distribution systems for charges to the grant for personal services, except charges for stipulated salary support. Title III grantees should not assume that salaries allowed under the grant qualify as stipulated salary support; they probably do not.

**Q2: Are costs for entertainment and/or speakers allowable under the Title III HBCU program?**

**A2:** Costs for entertainment are unallowable by EDGAR (34, CFR 74, Appendix D, 12). However, costs for cultural activities (which may also entertain an audience) that are specifically related to strengthening the academic program and/or to assisting students in successfully completing academic requirements are allowable. Appropriate documentation is needed to ensure compliance: e.g., students' evaluations/reactions to cultural exposures tied to course objectives and required for successful completion of coursework or programs of study.

**Q3: Can a grantee be allowed to spend funds before the new fiscal year begins (October 1st) for an activity that is slated to begin in August of that year?**

**A3:** Yes. Both Part 74 and Part 80 incorporated by reference OMB circular A 21, A 87, and A 122, govern allowable expenditures under most grant awards, thus giving them the force of law. The relevant circulars allow grantees to expend funds before the effective date of the award only with the prior approval of the awarding agency. Therefore, a grantee may spend money three months prior to the effective date of the continuation award.

**Q4: What is the procedure for submitting requests for revisions and transfers of funds under the new legislation?**

**A4:** The new legislation did not change the procedures. The requests should be addressed to your grants specialists. You must include your ward number on all correspondence. The grantee must justify the reason(s) for the change and the appropriate budget breakdown associated with it. The request should be submitted at least 30 days prior to the requested effective date.

**Q5: Can Title III funds awarded under the Undergraduate HBCU program be used for allowable activities in the Graduate Program?**

**A5:** No. Funds awarded under the HBCU Program may not be used to fund allowable activities in the Graduate Program.

**Q6: Can students be paid out of Title III/HBCU funds to perform needed project tasks?**

**A6:** There is no specific statutory or regulatory guidance on payment to students to perform project tasks. However, the EDGAR regulations stipulate that costs shall be reasonable and consistent with established institutional policies and practices applicable to the work of the institution generally (34 CFR, 74, Appendix D, C, 2). Student employment must be justified and necessary to meet activity objectives. Student employment should also be based on appropriate selection criteria and qualifications to carry out project tasks, if requested for Title III approval.

**Q7: What budget revision and programmatic changes require prior approval?**

**A7:** The following budget revisions require prior written approval: (1) to transfer amounts budgeted for indirect costs, (2) to transfer amounts budgeted for student support (tuition/stipends/fees), (3) to establish new line items, and (4) if a grant provides support for both construction and non-construction work, then prior approval is required before any budget transfers between the two types of work can occur.

EDGAR 74.103 requires prior approval for the following programmatic changes: (1) changes to project scope or objectives, (2) changes in key personnel, and (3) to continue the project for more than three (3) months without the direction of a project director. Under EDGAR, these are the only programmatic changes, that require prior approval.

**Q8: What is meant by financial and compliance audit?**

**A8:** When an approved recipient accepts funds under federally assisted programs, the recipient assumes the responsibility for carrying out the programs efficiently, economically, and effectively, as well as assuming responsibility for auditing financial operations.

The financial and compliance audits are those which, at a minimum, examine the recipient's systems of internal control, which insures compliance with laws and regulations affecting the expenditure of funds, financial transactions and accounts, and financial statements and reports of the recipient's organization.

The U.S. General Accounting office has published a booklet, Guidelines for Financial and Compliance Audits of the Federally Assisted Programs. This booklet may be obtained from the Superintendent of Documents, U.S. Government Printing office. The Education Department does not stock this document for distribution.



# Purchasing Forms



# PURCHASING

## Uniform Guidance

The Uniform Guidance is due to be implemented starting December of 2014. The document represents the most significant changes to the regulations for grants since the 1980s. The Uniform Guidance (aka Omni-circular or UG) was developed after a public comment period and combines eight circulars that governed various activities and entities into one combined, uniform circular. As stated in the document the goal is “To deliver on the promise of a 21st-Century government that is more efficient, effective and transparent, the Office of Management and Budget (OMB) is streamlining the Federal government’s guidance on Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.”

This final guidance supersedes and streamlines requirements from OMB Circulars A–21, A–87, A–110, and A–122 (which have been placed in OMB guidance); Circulars A–89, A–102, and A–133; and the guidance in Circular A–50 on Single Audit Act follow-up. Future reform efforts may eventually seek to incorporate the Cost Principles for Hospitals in Department of Health and Human Services regulations.

Methods of Procurement (according to Section 200.320):

1. **Micro-Purchase** - the acquisition of supplies or services, the aggregate dollar amount of which does not exceed \$3,000.
2. **Small Purchase** – simple and informal procurement methods of securing services, supplies, or other property that do not exceed the Simplified Acquisition Threshold (\$150,000) must obtain price or rate quotations from adequate number of qualified sources.
3. **Sealed Bids** – Bids are publicly solicited and a firm fixed price contract is awarded to a reasonable bidder with the lowest price.
4. **Competitive proposals** – Requires publicized solicitations from multiple sources, and evaluation according to written criteria.
5. **Noncompetitive proposals** – Sole source awards are allowable when item is only available from a single source, exigent circumstances require immediate acquisition, sponsor expressly authorizes sole source pursuant to a written request, or competition is determined to be inadequate after solicitation of a number of sources.

## WVSU Research & Development Corporation Impact (following WVSU standards)

- Purchases less than \$3,000, use your own judgment in identifying potential suppliers.
- Purchases between \$3,001 and \$9,999 will require one quote from vendors including documentation in the form of website printouts, copies of published price lists and advertised pricing in established magazines or journals.
- Purchases between \$10,000 and \$49,999 will require three quotes of vendors.
- Purchases of \$50,000 or greater will be made using the formal bidding process.

*Formal bidding specifications will be forwarded to Business & Finance Services, along with a written request with appropriate signature approvals. B&FS will then prepare all necessary forms for advertising, award, and encumbrance. Both B&FS and originating department will make the selection of vendor based on bid documents and other criteria. Allow sufficient time (approx. 45 days) for purchase order to be processed.*

- **Sole Source:** In cases where there is a sole vendor, a memorandum addressed to the R&D Corporation’s Executive Director explaining why no other vendors are available must be attached to the Purchase Order.

For further information, please see OMB Uniform Guidance: 2 CFR 200.320



















**Purchase Requisition For \_\_\_\_\_ Credit Card**

**PO # (If Obtained):** \_\_\_\_\_

**Card Holder/User Name:** \_\_\_\_\_

**Account Number:** \_\_\_\_\_ XXXX (last 4 digits of credit card number) \_\_\_\_\_

**DEPARTMENT/UNIT:** \_\_\_\_\_

**PURCHASE DATE:** \_\_\_\_\_

**NAME & ADDRESS OF VENDOR:**

\_\_\_\_\_  
*Vendor Name*

\_\_\_\_\_  
*Address*

\_\_\_\_\_  
*City* \_\_\_\_\_ *State*

**PROGRAM FUND:**

Item Number	Quantity	Description	Unit Price	Amount
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

**TOTAL:** \_\_\_\_\_

**Explanation for Purchase**  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Requested by:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Supervisor:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Budget Office:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Business & Finance Office:** \_\_\_\_\_

**Date:** \_\_\_\_\_





# **Contractual Packet**





## CONTRACTUAL AGREEMENT

**Fund Source:** \_\_\_\_\_

**Name:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**City:** \_\_\_\_\_ **State:** \_\_\_\_\_ **Zip Code:** \_\_\_\_\_

**Agree to perform the following services: (Attach separate sheet of paper if needed)**

**Reporting Office:** \_\_\_\_\_

**Dates of service: From:** \_\_\_\_\_ **To:** \_\_\_\_\_

The rate of pay shall be \$ \_\_\_\_\_ payable on the \_\_\_\_\_ **not to exceed** \$ \_\_\_\_\_, including travel and all additional expenses, for the entire term of the contract.

**A federal W-9 must be completed and submitted before any payments can be processed.**

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Social Security or Tax Identification Number:** \_\_\_\_\_

**Requested By:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Approval:** \_\_\_\_\_

**Vice President of Administrative Area:** \_\_\_\_\_ **Date:** \_\_\_\_\_

*Or Department Head*

**Title III Administrator:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Budget Officer, R&D Corp.:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Assoc. VP for Business & Finance, RPS:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Vice President, Research & Public Service:** \_\_\_\_\_ **Date:** \_\_\_\_\_



## Request for Taxpayer Identification Number and Certification

**Give Form to the  
 requester. Do not  
 send to the IRS.**

<b>Print or type See Specific Instructions on page 2.</b>	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____  <input type="checkbox"/> Other (see instructions) ▶ _____	
	<input type="checkbox"/> Exempt payee	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code		
List account number(s) here (optional)		

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									

**Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Employer identification number									

### Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
------------------	----------------------------	--------

### General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

#### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

**Note.** If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a “saving clause.” Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

#### Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

### Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

### Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

### Specific Instructions

#### Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your income tax return on the “Name” line. You may enter your business, trade, or “doing business as (DBA)” name on the “Business name/disregarded entity name” line.

**Partnership, C Corporation, or S Corporation.** Enter the entity's name on the “Name” line and any business, trade, or “doing business as (DBA) name” on the “Business name/disregarded entity name” line.

**Disregarded entity.** Enter the owner's name on the “Name” line. The name of the entity entered on the “Name” line should never be a disregarded entity. The name on the “Name” line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the “Name” line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the “Business name/disregarded entity name” line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

**Note.** Check the appropriate box for the federal tax classification of the person whose name is entered on the “Name” line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

**Limited Liability Company (LLC).** If the person identified on the “Name” line is an LLC, check the “Limited liability company” box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter “P” for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter “C” for C corporation or “S” for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the “Name” line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the “Name” line.

**Other entities.** Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

**Exempt Payee**

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
  2. The United States or any of its agencies or instrumentalities,
  3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
  4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
  5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
  7. A foreign central bank of issue,
  8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
  9. A futures commission merchant registered with the Commodity Futures Trading Commission,
  10. A real estate investment trust,
  11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
  12. A common trust fund operated by a bank under section 584(a),
  13. A financial institution,
  14. A middleman known in the investment community as a nominee or custodian, or
  15. A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 7 <sup>2</sup>

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.  
<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

**Part I. Taxpayer Identification Number (TIN)**

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note.** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

**Part II. Certification**

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

**Signature requirements.** Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

- 1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.
- 2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
- 3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup> The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

\*Note. Grantor also must provide a Form W-9 to trustee of trust.

**Note.** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

**Secure Your Tax Records from Identity Theft**

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.**

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

**Privacy Act Notice**

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.



## INDEPENDENT CONTRACTOR DETERMINATION FORM

**Please complete the following and follow the instructions. If questions, please contact Payroll/Benefit office at (304)-766-4278, or Fiscal Office at (304)-766-4258**

Section 1:		Yes	No
1.1	The individual performing the services is a non-resident alien?		
1.2	The individual performing the services is doing so as the instructor of record for a for credit class		
1.3	The individual is performing or assisting in the performance of research?		
1.4	The potential service provider is doing so as a government, corporation, or not for profit entity?		
1.5	The individual is a guest lecturer and not an university employee?		
1.6	The individual performing the service is required to submit a bid or proposal including price and scope of work?		
1.7	The potential service provider operates as a legally licensed entity in the field of work being performed?		
1.8	The individual is performing services such as entertainer, attorney, architect, etc.?		

If the answer is YES on any questions 1.1 through 1.3, please contact payroll office for individual to complete the payroll
If the answer is YES on any questions 1.4 through 1.8, the individual must complete and submit contractual services agreement
If the answer is NO on All questions, continue to Section 2

Section 2: FINANCIAL CONTROL		Yes	No
2.1	In connection with performing the services, could the individual realize either a profit or loss by incurring expenses?		
2.2	Will the individual be paid an amount to complete or work toward completion of a specified project ( not paid on a recurring or regular basis)?		
2.3	Does the individual performing the services offer similar services to entities other than WV SU on regular basis?		
2.4	Does the university have the right to withhold payment if it determines the work unsatisfactory?		
2.5	Will the individual pay for ALL of their out of pocket expenses?		

If the answer is YES to ALL of the questions in Section 2, the person should be classified as Independent Contractor
If the answer is No to ANY question in Section 2, please continue to Section 3
If the answer is No to ALL questions in Section 2, the individual is classified as an Employee

Section 3: RELATIONSHIP		Yes	No
3.1	Does the individual have a continuing relations with the corporation or university by performing the work on a recurring, on-going, or year-to-year basis?		
3.2	Will the corporation be responsible for hiring, supervising, and paying workers who will assist the individual in performing the requested services?		
3.3	Will the individual be required to comply with instructions from a university or corporation supervisor, as to where, how, and when the work is to be performed?		
3.4	Is the individual required to receive training from a university or corporation representative to enable the individual to perform the work in a particular manner?		
3.5	Will the individual work as part of a team of regular employees and will the individual's day-to-		

day participation be essential in the success of the department or universtiy?

If the answer is YES to ALL of the questions in Section 3 , the individual should be classified as Employee.  
If the answer is No to ANY question in Section 3, please contine to Section 4  
If the answer is No to ALL questions in Section 3, the individual is classified as an Independent Contractor.

**Section 4: BEHAVIORAL CONTROL**

		Yes	No
4.1	Will the individual perform services for which the university or corporation is concerned with the methods used to obtain the results, and not just with the results?		
4.2	Will the university or corporation provide the tools, equipments, or supplies needed by the individual to perform the agreed-upon work?		
4.3	service agreement with the university or corporation, or for violating university or corporation personnel policy?		
4.4	Can the individual terminate the Agreement with the university or corporation without incurring any liability for a failure to complete the services?		
4.5	Does the University NOT permit the individual to perform work at an office off campus maintained at the individual's own expenses?		

If the answer is YES to ALL of the questions in Section 4 , the individual should be classified as Employee.  
If the answer is No to ANY question in Section 4, please contine to Section 5  
If the answer is No to ALL questions in Section 4, the individual is classified as an Independent Contractor.

Section 5: Determination

PLEASE SUBMIT COMPLETED DETERMINATION FORM AND COMPLETED CONTRACTUAL PACKET TO THE BUSINESS AND FINANCE OFFICE IN THE ACEOP BUILDING FOR FINAL DETERMINATION. IF DETERMINE TO BE AN INDEPENDENT CONTRACTOR THE AGREEMENT AND DOCUMENTATION WILL BE FORWARD TO THE FISCAL OFFICE FOR PROCESSING. IF DETERMINED TO BE AN EMPLOYEE THE PAYROLL OFFICE WILL NOTIFY YOU ON HOW TO PROCEED TO PLACE THE EMPLOYEE ON PAYROLL.

To be completed by Payroll Office

Independent Contractor  
 Employee



## DISCLOSURE ACKNOWLEDGMENTS

**Program Name:** \_\_\_\_\_ **Date:** \_\_\_\_\_

The employee's signature on this Conflict of Interest Disclosure Form serves as documentation of his/her knowledge of and compliance with these reporting requirements. Acknowledgments by the employee's immediate supervisor and unit head indicate that they are aware of the conflict of interest disclosure and that they are required to notify and provide all the information to the Dean and the Executive Director of the Corporation that they intend to manage the situation. This action(s) will also ensure that: (1) *the employee does not have an opportunity to influence the Corporation's business or financial decisions in ways that could lead to personal gain or give improper advantage to a member of the employee's immediate family; and (2) the employee can objectively fulfill his or her obligations to the Corporation.*

### Employee's Acknowledgment

- I certify that I have no actual or potential financial or personal conflict of interest for this project. I also agree to notify the Corporation immediately should an actual or potential conflict of interest arise.
- I have completed the attached conflicts of interest disclosure form as required by WVSU R&D Corporation policy. I have also provided a proposed plan of action for managing this disclosed conflict.

Employee's Full Legal Name and Title: \_\_\_\_\_

Employee Signature: \_\_\_\_\_ Date: \_\_\_\_\_

### Supervisor's Acknowledgment

Supervisor's Name and Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Comments / Recommendations:**

### Budget Officer Acknowledgment

Name and Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Comments / Recommendations:**

### Associate Vice President for Business & Finance Acknowledgment and Final Decision/Recommendations:

Name and Title: Brunetta Gamble-Dillard, MBA, WVSU R&D Corporation

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Final Decision / Recommendations:**

Disclosure Statement

Revised/Updated Disclosure Statement



## CONFLICT OF INTEREST DISCLOSURE

**Name:** \_\_\_\_\_ **Position Title:** \_\_\_\_\_

**Department:** \_\_\_\_\_ **Program:** \_\_\_\_\_

**1. Do you have a relationship with any vendor, contractor, or business entity with which the Corporation does business or is likely to do business, for which you have an opportunity to influence a related Corporation decision; include the relationship of any immediate family member** (indicate business entity's name, name of owner or manager, and relationship to employee or the employee's immediate family):

**2. Do you have economic interest in any vendor, contractor, or business entity with which the Corporation does business with or is likely to do business, for which you have an opportunity to influence a related Corporation decision; include the economic interest of any immediate family member** (indicate the business entity's name, relationship to employee, the annual amount of any profits or compensation, market value of any equity, and any intellectual property rights):

**3. Indicate the specific vendor, contractor or business entity, relationship to employee, and Corporation's purchase or contract:**

**4. Any other apparent or real financial conflict that could result in a personal financial benefit for you or a member of your immediate family, as related to any personal influence in Corporation's operations or business decision:**

**5. Any other apparent or real conflict, financial or otherwise, that may compromise the employee's decisions or judgment in carrying out the corporation's responsibilities:**

In the event that insufficient space is provided on this form for any disclosure, the employee should attach additional pages with reference to the above sections; also indicate in the associate section that additional material is attached.



## INVOICE FOR WORK PERFORMED

This is to certify that I have worked on the \_\_\_\_\_ Project/Program for the Research & Development Corporation from the period beginning: \_\_\_\_\_ to \_\_\_\_\_, total of \_\_\_\_\_ payments totaling: \$ \_\_\_\_\_.

mm/dd/year                      mm/dd/year

**Brief description of the work performed:**

I understand and agree that I shall not accept any compensation for this work during a time when I am being compensated by other federal monies.

Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Tax Id Number: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

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### TO BE COMPLETED BY APPROVING PARTY

Purchase Order # \_\_\_\_\_ Amount: \_\_\_\_\_

Vice President of Administrative Area: \_\_\_\_\_ Date: \_\_\_\_\_





# **Human Resources and Payroll**





# HUMAN RESOURCES AND PAYROLL

**Date:** \_\_\_\_\_

I would like to recommend that \_\_\_\_\_ be hired for the position of \_\_\_\_\_, with funding from the following sources:

Percentage	Funding Source	Project #

**Effective Date:** \_\_\_\_\_ **End Date:** \_\_\_\_\_ **Salary:** \_\_\_\_\_

**Work Location:** \_\_\_\_\_

**Reporting Supervisor:** \_\_\_\_\_ **Title:** \_\_\_\_\_

Requested by (supervisor's name & title): \_\_\_\_\_  
Printed Name Signature Date

Director's Signature (name & title): \_\_\_\_\_  
Printed Name Signature Date

.....  
**Approvals:**

_____ Signature	_____ Date	<b>Budget Office (approval denotes sufficient funding)</b>
_____ Signature	_____ Date	<b>Department Dean or Associate Dean</b>
_____ Signature	_____ Date	<b>Vice President</b>
_____ Signature	_____ Date	<b>Academic Programs &amp; Title III Support Activities Director</b>
_____ Signature	_____ Date	<b>Associate Vice President for Business &amp; Finance, RPS</b>
_____ Signature	_____ Date	<b>Human Resources Director</b>

West Virginia State University Research & Development Corporation is an Equal Opportunity/Affirmative Action Employer.





## New Hire

Employee Name & A Number: \_\_\_\_\_

Start Date: \_\_\_\_\_

Position/Title: \_\_\_\_\_

Office Location: \_\_\_\_\_

The employee has an existing University e-mail (current student/WVSU alum/returning employee, etc.)

The employee will be working  full-time  part-time

**Contact Human Resources immediately to generate an employee campus ID number, "A Number." Once a campus ID is created and all information is updated in Banner, e-mail and MyState accounts are generated the following morning.**

Please go to Physical Facilities web page to submit a service request for keys/swipe card, if needed, and office furniture setup ([wvstateu.edu/administration/physical-facilities/work-order-form.aspx](http://wvstateu.edu/administration/physical-facilities/work-order-form.aspx)).

## Computer Needs

The new employee will utilize an existing computer but the computer requires setup for the new employee. The computer is located \_\_\_\_\_.

The new employee needs a new computer. Please contact \_\_\_\_\_ to obtain any detailed specifications that may be needed to quote a new computer. **(Funding is the responsibility of the hiring department and NOT the IT department.)**

## Phone Needs

The new employee will utilize an existing phone but the phone requires setup for the new employee. The phone extension is \_\_\_\_\_ and the phone is physically located \_\_\_\_\_.

The new employee needs a new phone. **(Funding is the responsibility of the hiring department and NOT the IT department.)**

## Banner or Other Accesses (if needed)

Please provide a list of all needed Banner forms and the level of access such as view only or update. If the access needs to mimic that of another user, please enter the information for the user with like access.

\_\_\_\_\_  
\_\_\_\_\_

## Additional Comments

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Supervisor's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Vice President's Signature

\_\_\_\_\_  
Date

**To ensure timely processing, please return the completed form to Tom Bennett as soon as possible.**



## EMPLOYEE CONTACT INFORMATION

Date Completed \_\_\_\_\_

**Employee Name:** \_\_\_\_\_

Type of Employee:     Staff             Student Worker             Volunteer             Other

Present Address: \_\_\_\_\_

\_\_\_\_\_

Home Phone Number: (\_\_\_\_\_) \_\_\_\_\_ Cell Number: (\_\_\_\_\_) \_\_\_\_\_

Email Address \_\_\_\_\_ Birth Date \_\_\_\_\_

Hire Date: \_\_\_\_\_ Job Title: \_\_\_\_\_

### Contact Information

**1<sup>st</sup> Contact Name:** \_\_\_\_\_

Relationship: \_\_\_\_\_

Contact Address: \_\_\_\_\_

\_\_\_\_\_

Home Number: (\_\_\_\_\_) \_\_\_\_\_ Cell Number: (\_\_\_\_\_) \_\_\_\_\_

Work Number: (\_\_\_\_\_) \_\_\_\_\_

**2<sup>nd</sup> Contact Name:** \_\_\_\_\_

Relationship: \_\_\_\_\_

Contact Address: \_\_\_\_\_

\_\_\_\_\_

Home Number: (\_\_\_\_\_) \_\_\_\_\_ Cell Number: (\_\_\_\_\_) \_\_\_\_\_

Work Number: (\_\_\_\_\_) \_\_\_\_\_

Signature: \_\_\_\_\_



## EMPLOYEE PERSONNEL DATA CHANGE

A human resources/payroll form on which employees can update their personnel data, including address and other contact information.

### PERSONNEL DATA CHANGE

Employee name: \_\_\_\_\_

“A” number: \_\_\_\_\_

Department: \_\_\_\_\_

Date change effective: \_\_\_\_\_

### Please revise my personnel records to reflect the following changes:

New name: \_\_\_\_\_

New address: \_\_\_\_\_  
\_\_\_\_\_

New phone number: \_\_\_\_\_

New emergency contact: \_\_\_\_\_

Other changes: \_\_\_\_\_  
\_\_\_\_\_

Date submitted: \_\_\_\_\_

Signature \_\_\_\_\_

**Note: Changes for Federal or State withholding forms must be completed in the Payroll office.**

**West Virginia State University Research and Development Corporation**

**STUDENT/HOURLY EMPLOYEES**

**PAYROLL TIME AND ATTENDANCE SHEET**

DEPARTMENT NAME: \_\_\_\_\_

NAME: \_\_\_\_\_

WORK PERIOD: \_\_\_\_\_

PLEASE REPORT TIME TO THE NEAREST QUARTER HOUR

DAY	START TIME	TIME OUT	TIME IN	TIME OUT	TIME IN	TIME OUT	TIME IN	TIME OUT	START TIME	DAY	COMMENTS	TOTAL HOURS	TIME QUIT	TIME IN	TIME OUT	TIME IN	TIME OUT	TOTAL HOURS
11										26								
12										27								
13										28								
14										29								
15										30								
16										31								
17										1								
18										2								
19										3								
20										4								
21										5								
22										6								
23										7								
24										8								
25										9								
										10								

EMPLOYEE SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_ OTHER APPROVAL: \_\_\_\_\_

SUPERVISOR SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

TOTAL HOURS TO BE PAID: \_\_\_\_\_ @ \_\_\_\_\_ /HOUR = \_\_\_\_\_

STUDENTS ARE ALLOWED TO WORK A MAXIMUM OF 20 HOURS/WEEK.

NOTE: This time sheet must be signed by the supervisor and employee and HAND DELIVERED to the Payroll Office by the 25th or 11th of each month. All new employees must complete and submit all necessary payroll forms to the Payroll Office prior to submission of this time sheet. The employee and supervisor signature certifies that information is correct.

PADDING OF TIME SHEETS IS A FEDERAL OFFENSE PUNISHABLE BY LAW





## REQUEST FOR PAYROLL ALLOCATION/CHANGES

**To:** Brunetta Gamble-Dillard, Assoc. Vice President of Business & Finance

**From:** \_\_\_\_\_  
(Department head requesting change to payroll)

**Date:** \_\_\_\_\_

**Re: Payroll Changes**

(Full Description of requested changes to payroll, must include individual name, amount being changed, previous and new project number, and justification of change being requested. Approved requests will be forward to the Payroll Department for processing.)

This memo is requesting approval to make the following changes for Payroll:

**Employee Name:** \_\_\_\_\_

OLD FUNDING	OLD ALLOCATION	EFFECTIVE DATE
1.		
2.		
3.		
4.		
5.		
NEW FUNDING	NEW ALLOCATION	EFFECTIVE DATE
1.		
2.		
3.		
4.		
5.		

**Changes are effective:** \_\_\_\_\_

**Justification:** \_\_\_\_\_

Before any action can be processed and forwarded to the Payroll Department, the following signatures are required. Do not submit to Business Office without the required signatures.

Requester: \_\_\_\_\_ Date: \_\_\_\_\_

Project Director: \_\_\_\_\_ Date: \_\_\_\_\_

Sponsored Programs: \_\_\_\_\_ Date: \_\_\_\_\_

Budget Office: \_\_\_\_\_ Date: \_\_\_\_\_

Vice President/Associate Vice President/Dean: \_\_\_\_\_ Date: \_\_\_\_\_

Assoc. Vice President of Business & Finance: \_\_\_\_\_ Date: \_\_\_\_\_

Payroll Office: \_\_\_\_\_ Date: \_\_\_\_\_





# ACCIDENT/INJURY/EXPOSURE REPORT

Date of Injury/Exposure: \_\_\_\_\_ Time: \_\_\_\_\_  a.m.  p.m. Date of Report: \_\_\_\_\_

Name of Injured/Exposed Party: \_\_\_\_\_  
Last First MI

SS#: \_\_\_\_\_ Department: \_\_\_\_\_

Home Address: \_\_\_\_\_  
Street/Apt. #

City State Zip

Home Phone: \_\_\_\_\_ Cell Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Job Title: \_\_\_\_\_ Supervisor: \_\_\_\_\_

Male  Female Date of Birth: \_\_\_\_\_ mm/dd/year Hire Date: \_\_\_\_\_ mm/dd/year

Location where accident/injury/exposure occurred: \_\_\_\_\_

Type of employee:  Staff  Student Worker  Volunteer  Other

What was the injured/exposed party doing just before the incident occurred? Then what happened? (Be specific — describe the activity as well as note any tool, equipment, material the employee was using. Use additional sheet if necessary.)

Describe the injury/illness sustained. (Indicate specific part of body affected and how affected; include what object or substance that directly harmed the employee — use additional sheets if needed.)

Was injured/exposed party taken for emergency treatment?  Yes  No

If yes, facility: \_\_\_\_\_

Address: \_\_\_\_\_

Phone #: \_\_\_\_\_ Physician's Name: \_\_\_\_\_

List name, addresses and telephone numbers of witness(es) to the accident/injury/exposure.

Name: \_\_\_\_\_ Phone #: \_\_\_\_\_

Address: \_\_\_\_\_

Prepared by: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_





**Grants Guidelines  
and  
Procedures  
Information, Policies  
& Forms**



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## **PREFACE: ABOUT THIS POLICY & PROCEDURAL MANUAL**

In preparing proposals for funding research and carrying out activities related to grants and contracts, the Principal Investigator (PI) is performing valuable work and has a wide array of responsibilities. The West Virginia State University Research & Development Corporation (WVSURDC) is here to administer the business side of the application, award and disbursement process, and to ensure compliance with fiscal, research integrity and university policy requirements.

One of the most essential, but often misunderstood and ignored principles of grant and contract preparation, execution and performance, is the division of responsibility between WVSURDC and the PI. Many challenges that occur in grant and contract compliance and performance can be traced to breakdowns in this division of responsibilities early in the process.

If you have a question about an issue you encounter during the application process or the execution of your grant, the place to start is the West Virginia State University (WVSU) Office of Sponsored Programs (OSP). With a quick phone call, they can often determine who at WVSURDC or the university is best situated to help with your issue.

Please remember that there are dozens of PIs at WVSU. Policies and procedures cannot be customized and varied with infinite flexibility, while still allowing WVSURDC to continue to perform its responsibilities at a reasonable cost.

To understand what is required from both parties—PIs and WVSURDC—to make the process work, it is important to understand the following concept:

EVERY grant and contract is a legal agreement between the sponsor/funding agency and the West Virginia State University Research & Development Corporation, acting on behalf of West Virginia State University. The agreement stipulates that the Principal Investigator will perform the work described in the Statement of Work for the stipulated budget in compliance with relevant terms and conditions.

This Policy and Procedure manual is an effort to help PIs navigate the many processes related to administering grants and contracts at WVSU. The WVSURDC staff encourages you to make use of the information available here, and to contact us with ideas, requests or questions.

We look forward to working with you!

**West Virginia State University  
Research & Development Corporation  
204 ACEOP Administration Building  
Institute, WV 25112  
(304) 766-4306  
[wvstateu.edu/rdcorp](http://wvstateu.edu/rdcorp)**

## **INTRODUCTION TO THE OFFICE OF SPONSORED PROGRAMS**

The Office of Sponsored Programs (OSP) at West Virginia State University (WVSU) supports all faculty, students and staff in the pursuit of externally sponsored funded endeavors, which are congruent with the University's tripartite Research, Teaching and Extension mission and for the benefit of all its constituents.

The OSP coordinates the solicitation and administration of grants, contracts, cooperative agreements and other externally sponsored awards on behalf of WVSU. These awards are received by the University for a specific purpose of program, under the direction of a principal investigator (e.g. faculty or staff member). This funding is invested in activities which support research, public service, extension activities, and teaching or instruction. Other funding comes in the form of institutional support, including curriculum development, faculty development, equipment, physical renovations, student fellowships and conferences, etc. We provide pre-award, post-award and compliance services.

### **Personnel**

The OSP is under the Research and Public Service administrative unit and thus led by the Vice President for Research and Public Service and the Associate Vice President for Business & Finance.

### **Contact Information**

West Virginia State University  
Office of Sponsored Programs

## DOES MY GRANT APPLICATION NEED TO BE SUBMITTED THROUGH THE WEST VIRGINIA STATE UNIVERSITY OFFICE OF SPONSORED PROGRAMS?

If you answer yes to one or more of the questions below, please complete an Intent to Submit form, located on the OSP web page and then submit it via [grants@wvstateu.edu](mailto:grants@wvstateu.edu) to contact the OSP team regarding your grant application.

1. Does the application require an “institutional” or “authorized” signature?
2. Does the application commit University resources? For example, lab space; faculty or staff time; or institutional matching funds.
3. Does the application use the University’s name?
4. Does the application use West Virginia State University Research & Development Corporation’s name?

## GRANT WRITING TIPS

The key to any grant-writing effort is to develop a superior proposal based on a great idea that fits the funding agency’s aims. Understanding the type of people who will be reviewing your proposal and making their job as easy as possible makes the difference between a good proposal and one that gets funded. Here are some suggestions for improving your chances of winning an award:

- **Follow the instructions carefully.** Provide all the information asked for in the application instructions in the order requested.
- **Communicate clearly and concisely.** State clearly and accurately what you will do, how you will do it and why it is important. Avoid jargon. Justify everything, including budget items.
- **Be familiar with the funding source and program officer.** You have an increased chance of getting funded if you make contact with the program officer before and during (if allowed) the proposal writing process.
- **Be organized.** A detailed table of contents, an informative abstract and a logically presented narrative that uses headings and strong topic sentences means less hunting around for answers sought by the reviewer(s).
- **Format for readability and attractiveness.** Use headings, tables, charts and graphs, etc. to break up the narrative and to succinctly present information. Pay close attention to any formatting requirements contained in the application instructions or an organization’s separate grants application guide. For example, the National Science Foundation Proposal & Award Policies & Procedures Guide.
- **Early Preparation and Time Management.** Get the program announcement early and analyze it. Try to obtain copies of previously funded projects to use as a guide. Develop a timetable for proposal development, review, finalization and submission.
- **Get feedback on your drafts from others.** Preparation will be easier if you work with a team. Involve as many colleagues as possible that have interest in this plan and want to see it succeed.
- **Cover all the bases.** Make sure you provide everything the application has asked for and in the order requested. When submitting the proposal, be sure to get written notice of receipt of your materials whether it be an e-mail notification for electronically submitted work or a signed postal receipt form.
- **Watch the deadline announcement.** There is an immense difference between the statements that says the proposal is due at the funding agency’s office by 5 p.m. on a certain date and the statement that says it must be postmarked by 5 p.m. on a certain date.
- **Learn from the experience.** If your proposal fails to be funded, request the reviewers’ comments and read them carefully. These comments will help you understand the weak areas in your process so that you can improve on them and resubmit the next grant cycle.

# OVERVIEW OF POLICY AND PROCEDURE HANDBOOK

The purpose of the West Virginia State University Office of Sponsored Programs Policy and Procedure Manual is to establish internal procedures and guidelines to facilitate the development of externally funded projects from the grant initiation phase to the end of the grant closeout procedures.

This manual is not intended to be comprehensive nor is it intended to substitute for written procedures or policies produced by the funding agencies. It is a guide to the policies and procedures of West Virginia State University to assure that additional funding sources secured through grants match the goals and mission of the University.

On the following pages you will find the accepted definitions of grants and contracts; how to initiate and substantiate the need for a proposal; whom to contact to aid you in organizing the final product and the internal forms needed to be completed before submission to the funding agency, foundation or corporation.

## Policies

- All Grant sponsored programs and contract monies must be restricted to the grant and contract requirements.
- All Grants must go through the Internal Approval process, no exceptions. It is imperative when planning the grant that time is allowed for the Internal Approval process to be completed. Approvals must be done in a timely manner. Applications not allowing enough time for processing will not be approved. It is the obligation of all involved, that the grant process proceeds at a realistic pace.
- Grant awards that are less than the amount requested must be reduced in scope, services, or budget. If this cannot be accomplished the grant must not be accepted, general funds cannot be used to supplement any grant funding shortfalls.
- Principal Investigators pursuing grants that require matching funds are responsible for identifying the matching funds, obtaining the required internal approvals, and providing any matching funds documentation.

## POLICIES AND PROCEDURES

### Introduction

**The Definition of a Grant:** Grants are funds disbursed by government departments, corporations, foundations, or trusts to non-profit organizations, educational institutions, business owners, or individuals. In order to receive a grant, some form of Grant Writing often referred to as either a proposal or an application is required.

Most grants are made to fund a specific project and require some level of compliance and reporting. The grant writing process involves an applicant submitting a proposal (or submission) to a potential funder, either on the applicant's own initiative or in response to a Request for Proposal from the funder. Other grants can be given to individuals, such as victims of natural disasters or individuals who seek to open a small business. Sometimes grant makers require grant seekers to have some form of tax-exempt status, be a registered nonprofit organization or a local government.

For example, tiered funding for a freeway are very large grants negotiated at government policy level. However smaller grants may be provided by a government agency (e.g. municipal government, United States Department of Agriculture).

Project-related funding involving business, communities, and individuals is often arranged by application either in writing or online.

Federal Grants are those grants mandated by a Federal law to accomplish a public purpose and are either regulatory or discretionary as designated by Congress.

**Regulatory Grants** are those the U.S. Congress awards to Specific Federal Agency programs to offices in all 50 states to be awarded to educational institutions, tribal councils, local governments and non-profit organizations to perform a scope of work. These sub awards are subject to Federal assistance guidelines and cost principals and are found in the Catalogue of Federal Domestic Assistance.

**Discretionary Grants** are competitive in nature. Grants of this type are usually published in the Federal Register. These awards are subject to Federal assistance guidelines and cost principles.

**A Contract** is a legal instrument by which a non-Federal entity secures goods or services, with a significant emphasis on delivery. They are normally heavily regulated and carry more legal and financial risk than a grant.

## **PRE-AWARD SERVICES**

Pre-award activities and processes performed by the staff of the WVSU OSP are designed to help faculty and researchers, and facilitate the overall grant process, while balancing the need for institutional and sponsor regulatory compliance. We are here to help you in the following areas:

## **ELIGIBILITY TO APPLY FOR EXTERNAL FUNDING**

Any permanent WVSU or WVSURDC faculty and staff member who is in good standing is eligible to apply for external funding as long as the funding supports research, teaching, or extension activities.

Temporary/Short-term West Virginia State University Research & Development Corporation WVSURDC employees cannot serve as a PI on any grant application.

Additionally, a funder will restrict the types of organizations that are eligible to apply for a funding opportunity. Typically, the funding opportunity will need to be open to institutions of higher education (WVSU) or non-profit organizations (WVSURDC). Please also note that WVSU is a Historically Black College or University (HBCU), but is not currently a Minority-Serving Institution (MI).

## **THE PRE-AWARD GRANTS PROCESS**

1. Early Preparation and Time Management
2. Initiating a Grant (Submission of Intent to Submit form)
3. Initial Meeting
4. Proposal and Budget Development
5. Final Check Out Meeting with OSP (Seven business days before the grant deadline)
6. OSP Oversees Internal Approval Process (on the sixth and fifth business day before the grant deadline)
7. PI submits complete and final grant application to OSP (Four business days before the grant deadline)
8. Submission
9. Institutional Review Board (IRB) Process
10. Responsible Conduct of Research (RCR) Training

## **Early Preparation and Time Management**

As with any project, getting an early start on a grant application provides a solid foundation. Get the program announcement early and analyze it. Read the funding announcement. Read it word for word. Funding Opportunity Announcements (FOA), Solicitations, and Requests for Proposal (RFP) are the instructions for writing the proposal. The Office of Management and Budget requires federal agencies make all funding opportunities available for at least 30 calendar days. Only in exigent circumstances can the head or delegate of an awarding agency require a shorter deadline.

Contact the OSP, submit the “Intent to Submit” form. Get on our radar, so we can begin assisting with the application. Begin communicating with everyone involved in the project as soon as possible. This includes the OSP, colleagues inside and outside WVSU, faculty, staff, students, supervisors, department chairs, deans, the Provost, Vice Presidents, and the Institutional Review Board (IRB).

Next, create a timeline for proposal development, initial meetings with OSP; writing the grant; review by peers; finalization; the final checkout meeting with OSP; Internal Approval; and grant submission. Writing a grant application is no different from any other project, time must be scheduled each day to work on the proposal. Scheduling time to work on the proposal each day and breaking it down into small steps will make a large project become manageable.

## **INITIATING A GRANT**

The first step to initiate a grant is completing an Intent to Submit form. Make sure to provide a link or copy of the grant solicitation/instructions, as well as any grant application/forms. Submit the Intent to Submit form and grant information to the Office of Sponsored Programs via the [grants@wvstateu.edu](mailto:grants@wvstateu.edu) email.

An Intent to Submit form should be completed and submitted to the OSP as soon as a PI has interest in applying for external funding. The Intent to Submit form provides the OSP with preliminary information about the funding

opportunity and allows staff to begin assisting the PI with their project. The Office of Sponsored Programs cannot assist a PI until an Intent to Submit form, grant solicitation/instructions, and grant application/forms are received.

Make sure to use the current Intent to Submit form and complete the form. Outdated or incomplete forms that do not include the grant solicitation/instructions and the grant application/forms will be returned to the PI. Contact the OSP for questions or assistance.

Upon receipt of the Intent to Submit form, an initial meeting will be scheduled with the PI to discuss the details of the proposal and submission. The OSP will also email the form to the Department Head/Immediate Supervisor, Dean/Division Leader, the Provost, and the Fiscal Officer, either the WVSURDC Associate Vice President for Business & Finance or the University Vice President of Business & Finance, and the Vice President for Research and Public Service. Extension and research grants will also be sent to the Associate Vice President for Public Service.

If multiple academic colleges or other campus units are involved in the proposal all appropriate Administrative Leaders will receive the Intent to Submit form. For example: If the Social Work Department is collaborating with Extension then the Social Work Department Chair, College Dean, Provost, Extension Supervisor, Director of Extension, and the fiscal officer, either the WVSURDC Associate Vice President for Business & Finance or the University Vice President of Business & Finance, and the Vice President for Research and Public Service will receive the form.

When the OSP receives the Intent to Submit form, an initial meeting with the PI will be scheduled to review the proposal check list and discuss the details and timeline for proposal development; finalization; the final check out meeting with OSP; Internal Approval; and grant submission.

Before the initial meeting, the PI and OSP staff member should read the RFP, make notes and be ready to discuss in detail the requirements for the grant application. The OSP will also share with the PI the checklist that will be used during the final checkout meeting and submission. It is important that the PI and OSP review and discuss the checklist to identify any missing grant application information.

## **Proposal and Budget Development**

When given proper lead-time, 30 or more days, OSP can help a potential PI formulate a timetable for the proposal development. The Office of Management and Budget requires federal agencies make all funding opportunities available for at least 30 calendar days. Only in exigent circumstances can the head or delegate of an awarding agency require a shorter deadline.

Proper planning and time management are critical to writing a competitive proposal that meets sponsor guidelines and institutional policies. If enough lead time is provided and the PI chooses, OSP can also assist with the proposal and budget development phase of the grant application.

## **INTERNAL APPROVAL PROCESS SUMMARY**

- Seven business days before the grant deadline, the PI and OSP will have the Final Checkout Meeting.
- Six business days before the grant deadline, the OSP will oversee internal approval by the signing authorities.
- Five business days before the grant deadline, the OSP is still overseeing internal approval by the signing authorities.
- Four business days before the grant deadline, the PI submits the final grant files to OSP and has completed uploading any information or documents onto electronic submission platforms (for example, NSF-Fastlane).
- Four business days before the grant deadline, the OSP collects signatures on the hard copy Internal Approval form.
- Three business days before the grant deadline, an OSP staff member completes final checkout and submission. All grant applications must be submitted two business days (48 hours) before the grant deadline.
- After submission is complete OSP will follow up with a confirmation email to notifying PIs that their grant application was submitted.

## **FINAL CHECKOUT MEETING**

### ***Seven Business Days Before the Grant Deadline***

Seven business days before the grant deadline, the PI and an OSP staff member will meet for the Final Checkout Meeting. ***Please note: Holidays and weekends are not considered business days. Also, in certain circumstances an earlier deadline may be specified.*** At the final checkout meeting, they will review the Internal Approval form,

the final summary and budget, and the final version of any attachments that must be signed by the Authorized Organizational Representative (AOR). The attachments include but are not limited to forms, letters of support, commitment, or matching funds, memorandums of understanding and other documents require the AOR signature. The draft grant application and all other attachments will also be reviewed at the meeting and the final versions of those files will be submitted to the OSP four business days before the grant deadline.

Before the meeting, the PI should complete the grant application forms and internal approval form. The PD, co-PDs, and any Key Personnel must sign section four of the Internal Approval form and include their percent of effort before the final check out meeting. The PI should also go through the checklist to confirm each document is present and ready for review at the Final Checkout Meeting.

The purpose of the Final Checkout Meeting is to have an opportunity for the PI and OSP staff to review the internal approval form, checklist, the final summary and budget and the final version of any attachments that must be signed by the AOR as well as the draft grant application and other attachments. It is the PIs responsibility to meet the internal deadline to ensure the internal approval process can begin on time and be completed so the grant application can be submitted at least two business days (48 hours) before the grant deadline.

At the Final Checkout Meeting, the PI and OSP staff member will also discuss the details of the submission plan. Funding agencies have a multitude of paper and electronic submission systems, it is imperative to discuss the mechanics of submission with OSP well in advance of the deadline.

After the Final Checkout Meeting if all is in order the OSP staff member will sign box one, “WVSU Sponsored Programs Process Review” of the Internal Approval form and begin seeking internal approval from institutional signing authorities.

## **OSP OVERSEES THE INTERNAL APPROVAL PROCESS**

### ***On the Sixth and Fifth Business Days Before the Grant Deadline***

After the final check out meeting, OSP will send an email to the appropriate signing authorities, including the Department Head/Immediate Supervisor, Dean/Division Leader, the Provost, the fiscal officer, either the WVSURDC Associate Vice President for Business & Finance or the University Vice President for Business & Finance, and the Vice President for Research and Public Service. Extension and Research grants will also be sent to the Associate Vice President for Public Service.

If multiple academic colleges or other campus units are involved in the proposal all appropriate Administrative Leaders will receive the Internal Approval form email and attachments.

The email will include the Internal Approval form, the final summary, budget and any attachments that must be signed by the AOR, as well as the draft grant application and attachments. The final version of the grant application and attachments are due to the OSP four business days before the deadline.

The signing authorities will have two business days to review the grant application.

Four business days before the grant deadline, a staff member from the OSP will collect the signatures from each signing authority on the hard copy of the Internal Approval form.

## **PI SUBMITS COMPLETE & FINAL GRANT APPLICATION TO OSP**

### ***Four Business Days Before the Grant Deadline***

Please submit all final grant files to OSP **four full business days before the grant deadline. Please note: Holidays and Weekends are not considered business days. Also, in certain circumstances an earlier deadline may be specified.** These documents must be hand delivered, dropped in an OSP mailbox (Ferrell 131, Hamblin Rm 101, ACEOP Building and Curtis House) or emailed to [grants@wvstateu.edu](mailto:grants@wvstateu.edu). Please notify us via [grants@wvstateu.edu](mailto:grants@wvstateu.edu) if delivering to an OSP mailbox.

If the funding agency uses electronic submission platforms, the PI must complete any electronic application documents, and/or upload any final documents into the submission platform **four full business days before the grant deadline.** For example, National Science Foundation (NSF) Letters of Intent and full grant applications must be uploaded on Fastlane four full business days before the grant deadline.

After the OSP staff member receives the final grant files, they will conduct a preliminary review of the grant application using the checklist. It is advisable that the PI is easily reachable by phone or email in case there are questions.

## **SUBMISSION**

When internal approval is complete, the OSP staff member will submit the grant application at least two business days before the grant deadline. All grant applications must be submitted at least two business days (48 hours) before the grant deadline. The OSP staff member completing submission will complete a final review of the grant application before submission. Once the OSP staff member completes the final review, an OSP staff member will sign box eight on the Internal Approval form and submit the application based on the submission plan confirmed with the PI at the Final Checkout Meeting.

Funding agencies have a multitude of paper and electronic submission systems, so it is a good idea to discuss the mechanics of submission with OSP well in advance of the deadline.

For example, National Science Foundation (NSF) Letters of Intent and full grant applications require the PI to upload the final documents onto the Fastlane submission platform before the documents are viewable by on the submission platform by the OSP.

In almost all cases, a submission that misses the deadline is rejected by the funding agency. The PI is responsible for making sure the Intent to Submit form, the Internal Approval form, grant application, and any attachments are completed and delivered to the Office of Sponsored Programs on time.

## **AFTER SUBMISSION**

After grant proposals are submitted, the application will go through an evaluation process within the funding agency. This evaluation process sometimes takes six months or more to complete.

Take advantage of this time to take care of outstanding business, for example requesting review of the grant by the Institutional Review Board (IRB), completing Responsible Conduct of Research Training (RCR), and/or acquainting yourself with West Virginia State University Research & Development Corporation purchasing, travel guidelines as well as the other pertinent policies and procedures.

## **INSTITUTIONAL REVIEW BOARD (IRB)**

West Virginia State University is committed to safeguarding the rights and welfare of all people who participate in research conducted by University faculty, staff, and students. It is also committed to ensuring humane care and use of animals in teaching and research. West Virginia State University supports responsible experimentation that promises to increase knowledge and understanding while encouraging the highest ethical standards among University researchers.

The IRB requires all research—exempt or non-exempt—to be formally proposed and explained to the Institutional Review Board. Before PIs implement grant awards, externally funded projects or conduct research the Institutional Review Board must review and approve the details. If an Investigator fails to obtain such approval prior to involvement of human or animal participants, the Investigator would be acting outside the scope of her/his duties, and the University would not be obligated to defend the Investigator if legal actions were initiated by a participant.

In accordance with the Department of Health and Human Services regulations, West Virginia State University recognizes three categories of review for research involving human participants: full, exempt, and expedited. It is anticipated that most research activities carried out at WVSU will fall under the exempt and expedited review categories in that they involve relatively low-risk procedures.

The PI should plan for the IRB process to take at least three weeks once the required documentation is submitted. Unless expedited or exempt review is specifically requested, all proposals will undergo full review by the WVSU IRB. To request a review, the PI must complete the “WVSU Institutional Review Board Application for Review and Approval of Research with Human or Animal Participants Form,” attach a project description that enables the WVSU IRB to understand the project’s objectives, methods of research and significance as well as any applicable supporting material, and submit 10 copies to the IRB Chair.

To request a full review, the “Full review requested” option should be checked on the IRB application. To request an exemption from a full IRB review, complete the form, checking “Exempt from full review” and attach the project description, as well as a rationale for the research, explaining the category of Title 45, Code of Federal Regulations, Part 46, Protection of Human Subjects, that applies to the work and any other applicable supporting material. An explanation of the exemptions is available from the IRB, on page 23 of the IRB Policy located in the Faculty Handbook and on the OSP web page.

If a PI is seeking expedited review, they should check “Expedited review requested” on the IRB review application, and submit three copies of the complete IRB application, project description, and any applicable supporting material. The IRB will appoint a three-person subcommittee to review the application, project description, and any applicable

supporting material. Although expedited review only requires the PI to submit three copies of the IRB application and supporting docs, rather than the full 10 copies, the review and evaluation process may be no faster than the full review process.

Whether a PI is requesting a full, expedited, or exempt review, a project description that enables the WVSU IRB to understand the project's objectives, methods of research, and significance must be attached to the IRB application as well as any applicable supporting material. Applicable supporting material could include a rationale for the research, explaining the category of Title 45, Code of Federal Regulations, Part 46, Protection of Human Subjects, that applies to the work if the application is requesting an exemption, an Informed Consent form, surveys, or other documentation. For more details about the IRB process and the required supporting material please review the West Virginia State University Institutional Review Board Policy and contact the IRB Chair.

When the paper work is complete, the PI should sign the IRB application and submit the IRB application and supporting material for review and signature to their Faculty Sponsor (if applicable), Department Chair, and Dean or Supervisor. After the signatures are obtained, the PI should submit 10 copies of the signed IRB application, project description, and any applicable supporting material to the IRB Chair. The IRB process will take at least three weeks to complete after the required documentation is submitted.

Federal guidelines require that Full review projects that continue more than a year must apply for annual approval. To reapply for approval, submit a complete IRB application form and progress report not later than 11 months after the previous approval date.

For more details about the IRB process and the required supporting material please review the IRB Policy and contact the IRB Chair. The IRB policy and application form are located in the Faculty Handbook and on the OSP web page.

## **RESPONSIBLE CONDUCT OF RESEARCH (RCR) TRAINING**

Responsible Conduct of Research (RCR) is defined as the practice of scientific investigation with integrity. Principal Investigators, co-investigators, technicians, research staff, undergraduate students, graduate students, postdoctoral fellow and any others who work on externally funded projects at WVSU must complete RCR training. The training is critical for excellence and public trust in science. Grant funds cannot be spent until RCR is completed.

The foundation of RCR relies on honesty, accuracy, efficiency, and objectivity to promote a high level of ethical standards and accountability throughout the research life cycle. As defined by federal agencies, RCR encompasses the following aspects of research: data acquisition, management, sharing and ownership, conflicts of interest, human subjects, animal welfare, research misconduct, publication practices and responsible ownership, mentoring, peer review, and collaborative science.

Principal Investigators on externally-funded research projects must complete RCR training and have the primary responsibility for ensuring that any individuals supported under their grants have participated and completed the required RCR training. The Office of Sponsored Programs (OSP) has the responsibility to coordinate the RCR training process and provide support to Principal Investigators in fulfilling their responsibilities.

Failure to comply with this policy shall constitute grounds for disciplinary action. Disciplinary action is based upon a reasonable investigation of the noncompliance and is consistent with the severity of the violation. Disciplinary actions may include, but are not limited to, additional training/monitoring, temporary suspension of individual's participation in research, loss of privilege to apply for new grant funding, or removal of the PI from the project and the appointment of a replacement PI.

Responsible Conduct of Research training can be delivered online or in-person. At a minimum, the online component of RCR training must be completed. Depending upon the funding source of externally sponsored research, in-person training may also be required. The funders terms and conditions should provide guidelines for RCR training.

Currently, West Virginia State University subscribes to online training through the Collaborative Institutional Training Initiative (CITI). The CITI program is a web-based training program that is designed to cover core norms, principles, regulations, and rules governing the practice of research. Individuals must sign up for an account through the CITI website ([citiprogram.org](http://citiprogram.org)). For assistance enrolling into the CITI's Basic RCR Course, please contact the OSP or refer to the training guide on the OSP web page and at the end of this document.

The RCR training certificate has an effective period of 3 years. At the expiration of the RCR training certificate, individuals are automatically enrolled and are required to take a refresher course to maintain compliance with WVSU's RCR policy.

The online training must be successfully completed within 90 days of first being appointed to a research project. However, the online training requirement must be completed before an individual graduates or otherwise leaves the University, even if that imposes a shorter deadline.

## **POST-AWARD SERVICES**

The first few months of a new grant are both hectic and critical. The grant is approved, the budget is set up, personnel are hired, and supplies and materials are purchased. The personnel, who are frequently new hires and unfamiliar with the WVSU structure and reporting processes, are under tremendous pressure to hit the ground running. They have to simultaneously learn institutional policies and procedures, the details of the proposal, funding source regulations and policies, and get the program off the ground quickly and effectively.

A grant that begins on a strong foundation typically ends well. Delays in getting the budget set up, hiring personnel or securing supplies and materials can cause problems throughout the duration of the grant. Problems or delays in the hiring process can have a particularly detrimental impact on reaching grant objectives on time, in the manner planned, and fully expending grant monies.

Arrangements for oversight, monitoring, and support of grant-related activities will need to be established by the PI. The PI is the responsible party for the grant. This includes, but is not limited to overseeing the program performance, taking corrective actions for the program to succeed, monitoring and expending the budget according to the grant award, grant paper work, and grant reporting.

Post-award services begin upon notice of award from sponsoring agencies and continue throughout the life cycle of the award until closeout. Services available to principal investigators include: assistance interpreting or negotiation award terms and conditions, award modifications, budget analysis, grant reporting, and close out of the grant.

## **THE POST-AWARD GRANTS PROCESS**

1. Award Initiation
2. Sub-awards
3. Grant Promotion and Publicity
4. Evaluation Process
5. Grant Documentation
6. Grant Reporting
7. Setting up the Grants Budget
8. Equipment Purchases
9. The Invoice
10. Hiring Personnel
11. Communicating with the Funding Agency
12. Modification of Awards
13. Time & Effort Reporting
14. Site Visits by the Funding Agency
15. Close out of the Grant

## **AWARD INITIATION**

Upon notice that an application has been funded the Principal Investigator should forward the notification and contact the OSP to schedule a meeting to go over the terms and conditions of the award, award execution procedures, and any modifications of the proposal necessary to reflect actual award amounts.

## **Sub-awards, Subrecipients, Contracts and Consultant Services**

Sub-awards are awards that WVSU issues to another organization (sub-recipient) to carry out part of the scope of a prime award. When the prime award is from a Federal sponsor, WVSU has certain responsibilities to fulfill as a pass-through entity.

## **Risk Assessments**

When WVSU acts as a pass-through entity of Federal funds, the University is required to assess each sub-recipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of grant agreements. Risk assessments are both the responsibility of the OSP and PI and must be completed before the issuance of sub-award agreements.

## **Sub-award Issuance**

Once a sub-recipient's risk assessment is completed, the OSP will issue a sub-award agreement to the sub-recipient. While WVSU generally uses a standard grant agreement template to issue sub-awards, the PI will be asked to review the scope of work and budget outlined in the sub-award agreement to ensure that it aligns with the scope of work and budget in the prime award agreement before such agreements are issued.

## **Sub-award Management**

Sub-award management is the responsibility of both the PI and the OSP. Monitoring, reporting, modifications, and closeout processes are the main activities in sub-award management.

## **GRANT PROMOTION AND PUBLICITY**

Informing the public about grant projects can attract support from faculty, staff, students, volunteers, and the community. Find out if the grant has any acknowledgment requirements or restrictions. This information can typically be found in the grant contract or terms and conditions. Also be sure to review any internal procedures regarding press releases, interviews, social media, or other communication. Please contact the University Communication and Marketing Department for assistance.

## **Evaluation Process**

Program evaluation is an important component of the project; not only does the evaluation determine the success of the project in meeting its objectives, but the data gathered in the evaluation process is important to others who will study the project and replicate it. In addition, results of evaluation will be disseminated to the funding agency and others who express an interest in the project.

Key areas included in the evaluation process are:

- Expected results during the funding period
- Determination and measurement of success
- How the projects results will be used and/or disseminated

Most grant proposals (but not all) include an evaluation plan which serves as the blueprint for the project's evaluation. This plan usually outlines the general methods and standards to be used to measure the success of the project. This evaluation plan should include a description of what is to be evaluated, when the evaluation will take place, instruments to be used for measurement, which will perform the evaluation, and how the information gathered will be used to determine the project's success. Establishing a solid and detailed evaluation plan in the process of grant development is very important, and reduces any likelihood of confusion about the grant program in the future.

After the grant award notification is received, the PI should review the objectives and activities, and proposed outcomes of the original grant application and develop a preliminary timeline and/or plan for completing the project. During this process, if evaluation is involved a baseline needs to be established to assist in the measurement of the different aspects of the project.

Note some projects may require an external evaluator. The external evaluator (or any outside evaluator you may consider) should be familiar with the field of study and the type of program you are implementing. If the grant specifies the use of an external evaluator it is important to identify the evaluator early in the process or before you start the grant project. The external evaluator should receive information about the project on a regular basis and should assist in the development of the evaluation format throughout the process.

Having established accurate baseline data and comprehensive assessment instruments at the beginning of the grant period makes life easier for the PI who must draft formative and summative evaluations during the life of the grant. Formative evaluations are conducted at specified points during the grant period; the results of these evaluations are used to assess progress and identify potential or actual problem areas, facilitating project modifications as needed.

Summative evaluations are completed at the conclusion of the entire grant period and focuses on the outcome of the program. Depending on the funding agency, formative evaluations may be required monthly, quarterly, annually, or not at all; summative evaluations are typically required for all grants. For most multi-year government grants, a formative evaluation is submitted annually in the form of a "progress report" or "competing continuation application" as a requirement for continued funding in the subsequent year. Evaluation is an ongoing process and should be addressed continuously during the life of the grant.

# GRANT DOCUMENTATION

One of the most important tasks for a PI is to maintain a complete project file. Initially, the project file should include:

- Grant application
- Grant contract and any amendments
- Miscellaneous Correspondence related to the project.
- Project Budget
- Grant Reporting Requirements

It is essential to maintain complete and accurate documentation for all grant expenses and in-kind costs. Complete and accurate documentation will ensure that WVSURDC is in compliance with the grant contract and granting agency requirements. This documentation also supports the annual internal audit process or an external granting agency audit. If a grant is audited, it is necessary for documentation to demonstrate that the costs billed were appropriate and accurate. Grant records should include copies of invoices, timesheets, mileage, facility usage, etc. While the OSP and Business & Finance Office keep records for each grant project, it is up to the PI to keep accurate documentation for the grant.

For each payment request submitted to the granting agency, the PI should maintain copies of all invoices included in payment requests for the project. Please make copies of the invoices and purchase orders when reviewing and signing off on purchase orders. Maintain these copies in the project file. To ensure accuracy, the PI may want to develop a system or spreadsheet that identifies all invoices billed to the project for each payment request. The spreadsheet should have a grand total of all invoices, including any indirect costs, to ensure that the amount billed on the payment request is correct. The following information should be included in the system or spreadsheet:

- a. The vendor name
- b. Date of the invoice
- c. Invoice number
- d. Invoice total
- e. Indirect costs, if applicable
- f. Total including invoice amount and indirect costs

The PI should make copies of the timesheets or other time records and keep them in the project file. If timesheets include more than one project, maintain the timesheets in one specific location that can be easily accessed if necessary or make copies for each project. To ensure accuracy, it is recommended that the PI develop some type of system or spreadsheet that identifies each employee with project hours worked for each payment request. The spreadsheet should have a grand total of all individual labor costs including wages, benefits and indirect costs to ensure that the amount billed on the payment request is correct. The following information should be included in the system or spreadsheet:

- a. Employee name
- b. Pay periods included in the payment request as well as hours worked on the project for each identified pay period
- c. Rate of pay
- d. Total wages
- e. Benefit costs
- f. Indirect costs, if applicable
- g. Total encumbered wages for each employee

The PI should also make copies of any mileage logs and/or the WVSURDC vehicle request forms. If more than one project is included on the mileage log, maintain the logs in one specific location so they can be easily accessed or make copies for all projects and include them in each project file. To ensure accuracy, it is recommended that the PI develop some type of system or spreadsheet that identifies each trip billed to the project. The spreadsheet should have a grand total of all individual mileage costs including mileage and indirect costs to ensure that the amount billed on the payment request is correct.

The following information should be included in the system or spreadsheet:

- a. Specific vehicles or employees

- b. Total mileage for each trip
- c. Reimbursement rate
- d. Total cost of mileage

Any additional expense categories or costs (i.e. facilities use, in-kind labor or equipment, etc.) that need to be documented for the project should be detailed using the above type of format. The PI should also attach an overview sheet to each Purchase Order with the total for each individual category and a grand total for the payment requested. Maintain copies of any spreadsheets or documentation used to total each category of expenses.

It is best to keep copies of all invoices, expenses, mileage, and labor time documentation in each grant file. If timesheets and mileage logs have numerous projects, you can maintain these items separately. It is a good idea to have these items organized and accessible so the PI can quickly assess grant projects, or prepare for reporting or audits.

## **GRANT REPORTING**

The formal award notification should include a schedule for any reports that must be submitted and the dates these reports will be due. Grant programs require interim progress and financial reports either quarterly, semiannually, annually, or upon request from the funding agency. The PIs must be aware of the format and content requirements of reports and their due dates before the project begins so that information needed for the reports may be collected throughout the duration of the project.

Financial reporting is completed by the Business & Finance Office. However, reporting is completed using the documentation provided by the PI. Performance or programmatic reports are the responsibility of the PI and should reflect the progress made in accomplishing the project objectives. The report should identify the project's strengths in addition to strategies which will correct any weaknesses in the program.

If the funding agency does not provide a specific reporting format, at a minimum the programmatic reports should address the project's progress in meeting the measurable objectives as shown in the original grant proposal.

Progress should be reported based on outcomes, not process. The process simply describes the activities that have taken place; outcomes focus on the measurable results of those activities.

Depending on the funding agency's requirements, reports may be submitted through electronic platforms or via email. Some may also require a signature from the AOR. If the AOR's signature is required, please submit the performance or programmatic report to the OSP at least seven business days before the report deadline. Upon submission of grants reporting the PI must provide the report and communication or confirmation showing the date of submission to the OSP.

## **SETTING UP THE GRANTS BUDGET**

When OSP receives an award notification it is then submitted to the budget officer. If the budget is not included in the award documents, the budget officer will request the awarded budget from the OSP and the PI to confirm the awarded budget and identify any funding agency budget changes. The budget officer will then email the budget to the PI and their supervisor, which will also include the performance period.

It is imperative to identify the indirect cost rate (WVSU rate or Sponsor determined rate), and type of rate (On or Off Campus) that is utilized in the budget to ensure accurate invoicing. The budget will be set up when the budget officer receives the awarded budget and indirect cost information. Once a month the budget officer will disburse the grant budget showing the grant expenditures to date.

To ensure that all expenditures are processed in a timely manner and are made within the grant's performance period, and paid prior to the final reporting date, all purchase orders or contracts for supplies or services must be submitted to the Research & Development Corporation's Business & Finance Office 90 days prior to the grant's ending date. Requests for Travel must be for travel within the grant performance period and travel settlements must be submitted 30 days prior to the grant ending date. Due to the length of time for transactions to appear on the credit card statements, all receipts and credit card requisitions forms must be submitted 30 days prior to the grant ending date. No purchases are to be made within the last 30 days of the grant period unless a written request is submitted to the Associate Vice President for Business & Finance.

## **Equipment Purchases**

The WWSURDC inventory procurement policy should be followed on all grant equipment purchases and all purchases of capital equipment must be included in the WWSURDC inventory. Be aware that there may be grant

specific inventory requirements. The PI should review the grant terms and conditions to determine any specific inventory requirements as well as ownership of equipment purchased with grant funds. It is not uncommon for grant terms and conditions to state all equipment purchased is the property of the grantor, unless stated otherwise.

The WWSURDC purchasing and procurement policies and procedures must be followed when purchasing any equipment for a grant. Please be aware that some equipment purchases require bids. When preparing a grant budget, expenses should include the initial purchase as well as costs related to equipment, and annual service upgrades. Please contact the Business & Finance Office with questions.

## **THE INVOICE**

Upon receipt of an invoice, please forward to the Business & Finance office for processing.

## **HIRING PERSONNEL**

### **Hiring Full-Time Personnel**

The hiring of qualified personnel is one of the most important components of the grant. All full time grant funded personnel must follow the hiring policies set up by WWSURDC. For questions, please contact the Business & Finance Office.

All full time grant funded personnel are eligible to receive benefits, for example, sick/annual leave and health insurance. Since their salary is dependent on the grant monies, the position is usually eliminated if the grant is lost or discontinued.

### **Human Resources Paperwork and Responsibilities**

- The supervisors will write a job description following the WWSURDC format. The format includes: a narrative description; effectiveness areas; functional responsibilities; skills, education and years of experience; required hours;
- Add to the job description any personnel requirements that may be specific to the grant.
- Fill out the “Advertising Request – Hiring” form which includes the start date for the position and the advertisement venue where the add will appear.
- The “Advertising Request-Hiring” form should be submitted to Business & Finance. The WWSURDC Administration will assign the salary range according to the responsibilities of the position.
- An advertisement cannot be posted until all signatures are obtained and the Internal Approval process for the advertising request – hiring form is completed.
- All applications will be sent to Human Resources. The initial screening by matching the applicant’s qualification with the job’s minimum requirements will be completed by the hiring supervisor.
- Applications and resumes of those who meet the minimum requirements will be sent to the interview committee.

### **Selecting a Search Committee**

- The interview committee is responsible for the secondary screening, references, interviewing and making the candidate recommendations.
- To choose a well-rounded, unbiased committee, it is advisable to ask employees from different colleges, community members, and other personnel who are familiar and believe in the mission of the grant.

### **Screening the Applicants**

The interview committee is responsible for the second screening of the applicants. Applicants with the best work experience and educational background should be chosen. Look for promotions, gaps in employment history, inconsistent information and job hopping. The use of an Application Rating Sheet helps the committee compare candidates and organize results. The interview committee will meet to review the resumes and decide on the candidates that will be interviewed.

## Checking References

- References can be checked before interviews are scheduled or after interviews are completed. A minimum of three references must be checked. However, many companies will not give references due to concerns for privacy.
- **Do not contact the applicant's present employer without his or her permission.**
- Please remember that this information is confidential and should only be shared with the interview committee.

## Scheduling Interviews

- One of the committee members will be responsible for scheduling the interviews. For administrative, faculty and some professional positions, the candidate should have a two week notice to arrange travel. For clerical and skilled positions, 5-7 working days are adequate, as travel is not usually involved.
- Any questions concerning salary or benefits should be referred to the Business & Finance Office.

## Interview Questions

- During the initial interview committee meeting, the committee should decide if they will schedule phone interviews prior to the personal interviews.
- The interview committee is responsible for composing the interview questions and the order of the interview questions.
- All applicants should be asked the same questions. It is legal to ask specifics such as why the applicant left a position, why there is a gap in the resume or any unusual events on the resume. There are specific questions you cannot ask, such as: living arrangements, age, ancestry or citizenship issues, number of children, arrests, credit ratings, marital status, disabilities and others.

## Interviewing

- It is advisable to use an Interview Rating Form which assures the candidates are judged using the same criteria.
- Remember that WVSURDC is an organization that believes in equal employment opportunity.
- Most search committees meet immediately following the interviews to discuss the strengths and weaknesses of the applicants.
- The interview committee will make their recommendation to the hiring supervisor. The hiring supervisor will conduct an interview with the top candidates and make a recommendation to administration. The final decision is made by the administration.
- When submitting their recommendation, the hiring supervisor is to complete a "Hiring Request & New Hire Phone/Email" form.
- A job offer cannot be made until all signatures are obtained and the Internal Approval process for the hiring request is complete.

## Offering the Position

The hiring supervisor will contact the successful applicant and offer the position. They will discuss the salary. Return all resumes to Business & Finance making sure to identify the successful candidate(s) and unsuccessful candidate(s). The Business & Finance Office will send letters to the unsuccessful candidate(s) thanking them and notifying of the decision.

## Preparing for New Employee

- Orientation takes place the first day on the job at the Business & Finance Office. Orientation will take  $\frac{1}{2}$  to  $\frac{3}{4}$  of the day.
- Make sure your new employee has a desk and any equipment necessary to complete the job.
- The Business & Finance Office will go over WVSURDC Policies and Procedures.

## Hiring Part-Time Personnel

The hiring of part time personnel is a little different from the hiring of full time personnel. Part-time employees are paid on hourly or a salary, and may or may not receive benefits. The part-time employee can work up to 29 hours a week.

### The Supervisor is Responsible For:

- Making sure a job description is in place, and it is necessary for Human Resources to receive the job description. The job description is an important document for hiring and training.
- The Business & Finance Office is responsible for advertising the position. The supervisor decides the advertising venue.
- The supervisor will accept all applications and screen the candidates.

## Human Resources Paperwork and Responsibilities

- The supervisor will write a job description following the WVSURDC format. The format includes: a narrative description; effectiveness areas; functional responsibilities; skills, education and years of experience; required hours;
- Add to the job description any personnel requirements that may be specific to the grant.
- Fill out the “Advertising Request – Hiring” form which includes the start date for the position and the advertisement venue where the add will appear.
- The “Advertising Request-Hiring” form should be submitted to the Business & Finance Office. The WVSURDC Administration will assign the salary range according to the responsibilities of the position.
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## Selecting a Search Committee

- The interview committee is responsible for the secondary screening, references, interviewing and making the candidate recommendations.
- To choose a well-rounded, unbiased committee, it is advisable to ask employees from different colleges, community members, and other personnel who are familiar and believe in the mission of the grant.

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## **Preparing for New Employee**

- Orientation takes place the first day on the job at the Business & Finance Office. Orientation will take ½ to ¾ of the day.
- Make sure your new employee has a desk and any equipment necessary to complete the job.
- The Business & Finance Office will go over WVSURDC Policies and Procedures.

## **COMMUNICATING WITH THE FUNDING AGENCY**

Formal communication with the funding agency will typically consist of interim and final project reports. It is a good idea, however, to maintain open lines of communication with the funding agency contacts. Smaller agencies and most foundations will only have one contact associated with grant awards. Larger agencies typically have more than one contact. Contacts may be titled program officer, grants officer, or program or administrative point of contact.

The representative(s) of the funding agency overseeing the project, will be interested in progress toward meeting the goals and objectives of the project. They must also be consulted and approve modification of awards, including budget modifications, no-cost extensions, scope of work, change in key personnel, and reduction or disengagement of PI. The terms of the grant will provide specific information about the roles played by the funding agency contacts and what changes require prior authorization.

Correspondence requesting budget modifications, no-cost extensions, scope of work, change in key personnel, and reduction or disengagement of PI must be approved internally before they can be submitted to the funding agency. Please contact the Office of Sponsored Programs for assistance.

## **MODIFICATION OF AWARDS**

During the duration of a sponsored program or activity, circumstances may arise that necessitate a modification of an award. All proposed changes must be routed through the OSP. They will manage the prior approval from the Associate Vice President for Business & Finance and the Vice President for Research and Public Service, and the sponsoring agency depending on the requirements outlined in the terms and conditions.

### **Managing Budget Modifications**

Although the project was carefully constructed when the proposal was developed, the budget may need to be revised to meet changing needs or circumstances by the grantor or the PI. Budget revision examples include: (1) excess funds may be available if project personnel do not work the full duration of the budget year, or if there is a change in personnel during the grant period. (2) There may be excess funds in the equipment category because bids were lower than expected; or (3) a shortfall in an account that resulted from costs being higher than anticipated.

To begin the budget modification, process the PI should first review the terms and conditions of the grant. Reviewing the terms and conditions will help the PI identify any required correspondence to the granting agency. Contact the OSP with any questions. Typically, prior approval from the funding agency is required when the total transfer between budget line items is equal to or exceeds 10% of the total award. Prior approval is also generally required when transferring participant support costs to other categories of expense. Remember, even if prior approval is not required from the sponsoring agency, institutional approval is necessary.

Next, the PI must complete and submit the “Request for Budget Change” form, and if applicable the “Request for Payroll Change” form for all proposed budget changes. These forms are located on the Research & Development Corporation website. Change request forms only requiring internal approval including budget and payroll, will become effective within 30 days of receipt by the Business & Finance Office. Budget changes cannot conflict with the granting agencies terms and conditions and/or the federal mandate.

If the granting agency must approve the budget changes, the PI must complete and submit the “Request for Budget Change” form, and if applicable the “Request for Payroll Change” form and external budget modification documentation to the OSP for review before beginning the internal approval process. For budget modifications requiring approval from the granting agency the OSP will manage the Internal approval process. Submission of the budget modification request to the granting agency will be determined by their terms and conditions.

Budget changes requiring permission of the granting agency will go into effect after approval of the granting agency is received.

### **No-Cost Extensions**

Please contact the OSP as soon as possible to inquire about a no-cost extension. No-cost extensions are typically required to be submitted to a funding agency at least 30 days before the expiration of the award. Please review the grant terms and conditions to determine the funding agencies requirements. All proposed No-Cost Extensions must be routed through the OSP for internal approval by the Associate Vice President for Business & Finance and the Vice President for Research and Public Service. Requests for no-cost extensions and all supporting documentation (for example, formal letter of request, budget and budget narrative, etc.) must be submitted for internal review at least 45 calendar days before the grant expiration date.

The timing, format, and content of a no-cost extension request is dependent upon the specific award conditions. No-cost extensions cannot be requested solely to use unexpended balances; rather the request must explain a why more time is needed to complete the project’s objectives and/or scope of work. The PI should review the grant terms and conditions for details pertaining to no-cost extensions.

### **Managing Scope of Work, Objective or Programmatic Modification**

A change in scope or objective may be needed as sponsored activities progress. Programmatic changes are those areas where implementing the grant as written does not meet the needs of the area involved. Examples are: (1) readjusting the number of students or other interested parties to reflect true representation of the group; (2) moving a program to another area within the college to serve more students or interested parties or changing other details related to the scope of work.

All changes to the scope of work or objectives need prior approval from the sponsoring agency, especially if the project is federally-funded. Programmatic changes cannot conflict with the granting agencies terms and conditions and/or the federal mandate.

Internal approval of programmatic changes must be obtained before submitting requested changes to the granting

agency. Programmatic changes must be routed through the OSP for internal approval by the Associate Vice President for Business & Finance and the Vice President for Research and Public Service. Please contact the OSP with questions.

Programmatic changes in scope of work will go into effect after approved by the granting agency.

## **Change in Key Personnel**

If during the course of an award a change in key personnel is needed, prior written approval must be acquired from the sponsoring agency before such changes are made. Key personnel is not limited to the PI. Rather, key personnel are any personnel deemed to contribute significantly to the completion of the purpose of the award.

Internal approval of Key Personnel must be obtained before submitting requested changes to the granting agency. Request for Key Personnel changes must be routed through the OSP for internal approval by the Associate Vice President for Business & Finance and the Vice President for Research and Public Service.

## **Reduction or Disengagement of PI**

For federal awards, prior written approval from the sponsoring agency is required if the Principal Investigator anticipates reducing his or her effort committed to the award by 25% or more or disengaging from the project for three months or more. A 25% reduction in time committed to a project is not the equivalent of changing effort committed to a project from 50% to 25%. Rather, it is the percentage change between the former and new effort committed. For example, if a PI originally committed 10% to a project but would like reduce his or her effort commitment to 5%, prior written approval would be required since the change from 10% to 5% represents a 50% reduction in effort commitment.

Internal approval for the Reduction or Disengagement of a PI must be obtained before submitting requested changes to the granting agency. Requests must be routed through the OSP for internal approval by the Associate Vice President for Business & Finance and the Vice President for Research and Public Service.

## **TIME AND EFFORT REPORTING**

All faculty and staff being paid by federal grant awards must complete Time and Effort reporting quarterly. Time and Effort is the work performed to fulfill grant objectives and how that ties back to salaries and wages being charged to federal grants. Effort is defined as the amount of time spent on a particular activity. It is the faculty, staff, and student salaries charged for the time worked to complete grant objectives, or contributed as cost-share, and the work completed on a grant funded project, whether the grant pays a salary or not. When faculty and staff are written into a grant proposal, effort is committed to the grantor.

Time and Effort reporting is required to meet the federal guidelines set forth by the Office of Management and Budget (OMB) in the 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. According to the 2 CFR 200.430(i) guideline for Compensation – Personal Services, Standards for Documentation of Personnel Services, federal grant recipients must conduct internal reviews of payroll records to ensure payroll costs are properly charged to federal grant awards. Prior to the implementation of the 2 CFR 200, internal review and reconciliation was not required and budget estimates were sufficient to certify effort.

## **Certifying Time and Effort**

Time and Effort reports verify the amount of time that faculty and staff spend working to achieve the project objectives. They certify that the level of effort being given matches the amount that was committed in the proposal. And that each employee's total Time and Effort percent does not exceed 100%. They also check that matching funds are following the same policies and procedures as federal funds. Overall, Time and Effort reports allow federal grant recipients to verify that their internal review of budget estimates are reconciled against actual activity after the work is completed. The reports assure that charges are accurate, allowable, reasonable, and properly allocated.

## **The Time and Effort Reporting Process**

The OSP will email faculty and staff their Time and Effort Reports around the 10th of each quarter (October, January, April and July). The report will include the "Project Numbers" and "Percent Allocated" based on active OSP and Business & Finance records. Each report recipient should review each "Project Number" and the corresponding "Percent Allocated" listed on the Time and Effort Report form. Please contact the OSP to report incorrect or missing information.

Faculty and staff will provide the information for “Semester Faculty Load,” “Accomplishment,” “Impact,” and “Publications.” When the report is complete and correct, the report should be signed and submitted to the supervisor for review and signature.

After the supervisor signs the Time and Effort Report form the hard copy should be returned to the OSP. The Time and Effort Report should be hand delivered or dropped in an OSP mailbox (Ferrell 131, Hamblin Rm 101, ACEOP Building and Curtis House). **Please notify us via [grants@wvstateu.edu](mailto:grants@wvstateu.edu) if delivering to an OSP mailbox.** The signed hard copy of the Time and Effort Report is due to the OSP by close of business on the 15<sup>th</sup> of October, January, April and July, or the following business day, if the due date is a non-business day.

The OSP will obtain signatures from the Vice President for Research and Public Service and the Associate Vice President for Business & Finance. Please ensure that your Time and Effort Reports are submitted on time. Late submissions cause problematic delays in other aspects of grant management, administration and payroll.

## Site Visits by the Funding Agency

Primary granting agencies planning to conduct site visits to grantees/sub grantees will send communication stating the purpose of the visit, who must attend and what information they will review to ensure the visit is successful. Keeping the lines of communication open and having regular contact with the granting agency is important.

Site visits and review of business management systems are particularly important when the organization is new or if an established organization is starting work under a major project. To ensure readiness for a site visit, projects should go over the following checklist:

- **Financial management** - includes internal controls, separation of duties, a written accounting manual, back-up source documentation and budgetary controls.
- **Personnel system** - includes an up-to-date organization chart, written personnel policies and the duties of employees assigned to the grant.
- **Travel** - includes formal written policies, documentation that travel requests have prior approval and related travel documentation.
- **Property management** - includes detailed property records, rules for disposition in accordance with the grant agency’s administrative regulations, physical inventory reports and property labels.
- **Procurement** - includes written procurement policies, signed copies of contracts or sub grants, copies of invoices, records related to procurement and the evident of free and open competition.

## CLOSE OUT OF THE GRANT

As a sponsored project nears its end date, the OSP and the Business & Finance Office will work with the PI to ensure that the award is closed-out properly. For most awards, closeout procedures include the submission of final technical and financial reports, but also may include property and invention reports or other documentation.

To ensure that all expenditures are processed in a timely manner and are made within the grant’s performance period, and paid prior to the final reporting date, all purchase orders or contracts for supplies or services must be submitted to the WWSURDC’s Business & Finance Office 90 days prior to the grant’s ending date. Requests for Travel must be for travel within the grant performance period and travel settlements must be submitted 30 days prior to the grant ending date. Due to the length of time for transactions to appear on credit card statements, all receipts and credit card requisition forms must be submitted 30 days prior to the grant ending date. No purchases are to be made within the last 30 days of the grant period unless a written request is submitted to the Associate Vice President for Business & Finance requesting purchases due to camps or other activities that take place up to the end of the grant performance period.

For assistance in planning the closing of the grant, please contact the OSP for questions related to narrative reporting. The PI is responsible for narrative reporting. Please contact the budget officer for budget and finance questions. The budget officer is responsible for submitting financial reports. However, reporting is completed using the documentation provided by the PI.

## 60 Days Prior to the Close of the Grant

To ensure that all expenditures are processed in a timely manner and are made within the grant’s performance period, and paid prior to the final reporting date, all purchase orders or contracts for supplies or services must be submitted to the Research & Development Corporation’s Business & Finance Office 90 days prior to the grant’s ending date. Requests for Travel must be for travel within the grant performance period and travel settlements must

be submitted 30 days prior to the grant ending date. Due to the length of time for transactions to appear on the credit card statements, all receipts and credit card requisitions forms must be submitted 30 days prior to the grant ending date. No purchases are to be made within the last 30 days of the grant period unless a written request is submitted to the Associate Vice President for Business & Finance requesting purchases due to camps or other activities that goes to the end of the grant performance period.

## **Record Keeping**

During the close out process it is a good time to make sure that your records/documentation are in order. Any activities undertaken during the project and all expenditures of project funds are part of the records, or documentation, for this project. In evaluating the project, the funding source will want to know exactly what was done, when and how it was done, and how much money it cost. Accurate and adequate records are a must as they will provide support during a site visit from the funding agency, in the evaluation of the project, and during the annual financial audit. The terms of the grant will also stipulate the length of time for which grant records must be maintained. The following are some of the records that must be maintained as part of the project:

## **Payroll Records**

Payroll records are housed in the Business & Finance Office. Time sheets must be maintained so that salary charges to an award can be adequately supported. Other payroll records that must be kept include who worked on the project, how much time each person spent on the project, and how much they were paid, and what activities they performed. The personnel file includes employment application and documents to provide additional support. It is suggested that the PI work with the granting agency to develop a format for this information that is acceptable to them.

## **Matching Funds**

It is the PI's responsibility to document and keep records of matching funds for the project. In-kind match, which represents the value of non-cash contributions in services or property to the project, must be documented. If the in-kind donation is in the form of personnel services, the payroll time sheet could be used to document the number of hours donated by each person. Keep a copy of the timesheet for your records. Cash match for a project can be documented through written agreements, letters, and payment transactions. The Business & Finance Office may be able to assist with matching funds documentation. However, the PI is responsible for the matching funds documentation. Review the terms and conditions and talk with the granting agency to determine the appropriate documentation for matching funds.

## **Audits**

Each year, WVSURDC's records are audited by an external, independent accounting firm. Certain funding agencies also maintain the right to audit the grant records. If grant records are not maintained and expenditures cannot be reconciled it can result in an audit finding.

Audit findings can result in cost disallowances and require organizations to make repayments to the funding agency. The most common audit findings include: 1) lack of time sheets to support salary costs; 2) lack of consulting agreements and invoices to support that services were related to the awards, and the charges were reasonable; 3) amounts were expended in unapproved or other cost categories without required prior written approval from the funding agency; and 4) adequate supporting documentation for cost sharing/matching funds. All financial records must be maintained in order to facilitate any audits that may include a review of the project.

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## FREQUENTLY REQUESTED GRANT INFORMATION

### **Applicant Information:**

#### **West Virginia State University Research & Development Corp.**

204 ACEOP Administration Building

P.O. Box 1000

Institute, WV 25112-1000

Telephone (304) 766-4133

Fax: (304) 204-4084

#### **West Virginia State University**

Research & Public Service

131 Ferrell Hall

P.O. Box 1000

Institute, WV 25112-1000

Telephone (304) 204-4300

Fax: (304) 766-4292

West Virginia State University

115 Ferrell Hall

P.O. Box 368

Institute, WV 25112-1000

Telephone: (304) 766-3061

Fax: (304) 766-5102

### **Data Universal Numbering System (DUNS Number):**

**WVSU R&D:** 874797876

**WVSU:** 088907431

### **Taxpayer Identification Number (FEIN):**

**WVSU R&D:** 55-0708567

**WVSU:** 55-6000839

### **Type of Applicant (in grants.gov):**

Public/State-Controlled Institution of Higher Education

Historically Black College and Universities (HBCUs)

### **US Congressional District:**

**Second District:** WV-002 (as entered in [grants.gov](https://www.grants.gov))

**County:** Kanawha

**Authorized Representatives:****Dr. Orlando F. McMeans**

Vice President for Research and Public Service, WVSU  
Executive Director, WVSU Research & Development Corp.

131 Ferrell Hall

P.O. Box 1000

Institute, WV 25112-1000

Telephone: (304) 204-4300

Fax: (304) 766-4292

**mcmeanso@wvstateu.edu**

**Dr. Kumara L. Jayasuriya**

Provost and Vice President for Academic Affairs

West Virginia State University

101 Ferrell Hall

P.O. Box 1000

Institute, WV 25112-1000

Telephone: (304) 766-3148

Fax: (304) 766-4127

**kjayasuriya@wvstateu.edu**

**Melvin Jones**

Vice President for Business & Finance

West Virginia State University

115 Ferrell Hall

P.O. Box 368

Institute, WV 25112-1000

Telephone: (304) 766-3061

Fax: (304) 766-4251

**mjones55@wvstateu.edu**

**Awards & Checks Payable to:**

West Virginia State University Research & Development Corporation

West Virginia State University

**Payment Address:****West Virginia State University Research & Development Corp.****Business & Finance**

204 ACEOP Administration Building

P.O. Box 1000

Institute, WV 25112-1000

**West Virginia State University****Fiscal Affairs**

P.O. Box 368

Institute, WV 25112-1000

**Financial Officer:****Brunetta Gamble-Dillard**

Associate Vice President for Business & Finance

West Virginia State University Research & Development Corp.

204 ACEOP Administration Building

P.O. Box 1000

Institute, WV 25112-1000

Telephone: (304) 766-4133

Fax: (304) 204-4084

**bdillard@wvstateu.edu**

**Melvin Jones**

Vice President for Business & Finance

West Virginia State University

115 Ferrell Hall

P.O. Box 368

Institute, WV 25112-1000

Telephone: (304) 766-3061

Fax: (304)766-4251

**mjones55@wvstateu.edu**

**Facilities and Administration (Indirect Cost) Rate:**

50.73 percent for on-campus activities. Modified Total Direct Cost (MTDC).

26.54 percent for off-campus activities. Modified Total Direct Cost (MTDC).

The Indirect Cost Rate is calculated by adding up all costs of the grant **except** Equipment; Capital Expenditures; Patient Care Costs; Rental of Off-Site Facilities; Student Tuition and Support; and costs over the first \$25,000 of sub-awards, and multiplying that amount by either 50.73 or 26.54 percent. These categories are further defined as follows:

- Equipment (generally, any one item that costs more than \$5,000 and has a useful life of more than one year. **Computers are almost never equipment.** If you have any doubts as to whether what you're planning to buy is equipment or not, contact the Office of Sponsored Programs at Ext. 4005;
- Capital expenditures (building projects involving bricks, mortar, and similar things);
- Charges for patient care;
- Rental costs of off-site facilities;
- Tuition remission (direct-costed expenses for tuition and fees, including graduate student health insurance, for University students);
- Scholarship and fellowships (financial aid paid directly to University students, including scholarships, fellowships, stipends and dependency allowances. This does not include "conference-type" participant support costs or any disbursement of salaries and wages);
- The portion of each sub-award over \$25,000 (WVSU R&D charges its 50.73 or 26.54 percent indirect rate on the first \$25,000 of *each* sub-award in *every* grant, or up to \$12,682.50 (on-campus) or \$6,635 (off-campus)).

**Date of Current Facilities and Administration (Indirect Cost) Rate Agreement:**

September 30, 2020 until revised.

**Type of Indirect Rate Agreement:**

Modified Total Direct Cost (MTDC). Predetermined rate.

**Fringe Benefit Rates (WVSU R&D):**

Full-time employees	38%
Temporary Employees	
• Employees 0 to 29 hrs./week	18%
• Employees over 29 hrs./week	25%
Faculty summer salaries	25%
Graduate Student	18%

Undergraduate students 15%

**Fringe Benefit Rates (WVSU):**

Full-time employees 32%

*\*For a breakdown of fringe benefits please contact the Payroll Office.*

**Mileage Rate:** Please contact Business & Finance (WVSUR&D or WVSU).

**Per Diem Rate:**

- R&D grant applications, standard US General Services Administration per diem rate for location of grant activities, go to [gsa.gov](http://gsa.gov) and click on Per Diem Rates link.
- For other per diem rates please contact your fiscal office.

**West Virginia OASIS number:**

For grants where funds are transferred directly from a West Virginia state agency to WVSU, please contact the WVSU Fiscal Office for the correct OASIS funding code(s). Previously known as FIMS.

**Square Footage In-Kind Rate:**

\$10 per square foot.

**Cognizant Federal Agency:**

**U.S. Department of Health and Human Services (DHHS)**

**Division of Cost Allocation**

Cohen Building – Room 1067  
330 Independence Avenue, S.W.  
Washington, D.C. 20201

Contact: Mr. Darryl W. Mayes

Telephone: (202) 401-2808

[darryl.mayes@psc.gov](mailto:darryl.mayes@psc.gov)

**Institutional Review Board (IRB):**

**Chair, Dr. Robert T. Harris**

Dept. of Biology

(304) 766-3128

[harrisro@wvstateu.edu](mailto:harrisro@wvstateu.edu)

**Institutional Animal Care and Use of Committee (IACUC):**

Refer all queries to IRB.

**Commercial And Government Entity (CAGE) Code:**

WVSU R&D: 1RP55

WVSU: 1T0R1

**Federal Interagency Committee on Education (FICE) Code:**

003826

**NSF Organization ID (WVSU):**

WVSU R&D: 6250032571

WVSU: 0038265000

**NIH Organization ID (WVSU):**

10030198

**Federal-wide Assurance Number (FWA) (WVSU):**

00019108

**HHS IRB Organization Number (IORG) (WVSU):**

IORG0007424

**HHS IRB Number (WVSU):**

00008915 – West Virginia State University IRB #1

**HHS Institutional Profile File (IPF) code (WVSU):**

10030198

**Office of Postsecondary Education Identification (OPE ID) Number (WVSU):**

00382600

**Integrated Postsecondary Education Data System (IPEDS) Number (WVSU):**

237899

**Free Application for Federal Student Aid (FAFSA) number (WVSU):**

003826

**Automated Standard Application for Payments Payee Identification Number (ASAP):**

For WVSU R&D; contact the Office of Sponsored Programs Ext. 4005.

**Carnegie Classification (WVSU):**

Basic: Bac/A&S (Baccalaureate Colleges – Arts & Sciences)

**Standard Industrial Classification (SIC) Identifier (WVSU):**

8221 – Colleges and Universities

**Geographic Names Information System (GNIS) ID Number (WVSU):**

1548951

**North American Industry Classification System (NAICS) Identifier (WVSU):**

611310

**Federal Information Processing Standard (FIPS) code:**

54 (for West Virginia)

**J-1 Program Code (WVSU):**

P-1-14079

**F-1 School Code (WVSU):**

PHI214F10263000

**Is Organization Delinquent on Any Federal Debt?**

No

**Drug Free Workplace:**

Yes

**Debarment:**

No

**Assurance of Nondiscrimination:**

Yes

**Executive Order 12372:**

To find out if a program is subject to Executive Order 12372, go to the Catalog of Federal Domestic Assistance website at [cfda.gov](http://cfda.gov) and search by the associated CFDA number or CFDA Program Title.

**NIH Salary Cap:**

The NIH salary for senior personnel on grants, cooperative agreements, and contracts is capped at \$181,500 per year. Verify at [nih.gov](http://nih.gov).

**NSF Salary Restriction:**

NSF-funded salary for senior project personnel on grants, cooperative agreements and contracts is limited to two months per project year. Verify at [nsf.gov](http://nsf.gov).



# INTENT TO SUBMIT FOR A GRANT OPPORTUNITY

An Intent to Submit form should be completed as soon as the PI identifies a grant funding opportunity. The Office of Sponsored Programs (OSP) cannot assist a PI/PD until a signed "Intent to Submit" form is received. **Upon receipt of the Intent to Submit form, OSP will email the form to all signing authorities as a courtesy to alert them that a grant application may be coming.** It is the PIs responsibility to follow up and discuss the grant application with their supervisor. The form (page 1) must be completed and emailed to the Office of Sponsored Programs at [grants@wvstateu.edu](mailto:grants@wvstateu.edu). Please review the instructions on page 2 and contact the OSP at (304) 204-4005 with any questions.

## Grant Opportunity Information:

- Principal Investigator/Project Director:** [Click here to enter text.](#)
- PI Department & Supervisor Name:** [Click here to enter text.](#)
- Proposed Project Title:** [Click here to enter text.](#)
- Proposal Type:**  New  Resubmission
- WVSU would be the:**  Prime Awardee  Sub Awardee
- Project Type: If you choose two or more types, indicate the percent dedicated for each project type below. (e.g. 60% Outreach – 40% Research)**  
 Research Enter %       Extension Enter %       Outreach Enter %  
 Instruction Enter %       Institutional Support Enter %
- Projected Project Period:** [Click arrow to select a date.](#) to [Click arrow to select a date.](#)
- Submission Deadline:** [Click arrow to select a date.](#)
- Application Instructions / Forms URL:** Enter URL. Attach application instructions to email if not available online.
- Funding Agency:** [Click here to enter text.](#)
- Total Project Costs**      **Direct Costs**      **Indirect Costs**      **Cost-Sharing**  
Enter Total Project Cost.      Enter Direct Amount.      Enter Indirect Amount.      Enter Cost-sharing.
- Indirect Costs Allowed?**  Yes  No      **If yes, where will activities occur?**  On Campus  Off Campus

## Critical Items & Resources Required:

- Is Institutional cost-sharing required? If yes, list source.**  Yes: List Source  No
- Will release time be required?**  Yes  No
- Please indicate below the FTE committed to the project.**  
 Calendar Enter FTE       Academic Enter FTE       Summer Enter FTE
- Please indicate whether the grant proposes to hire new employees.**  Yes  No
- Will new major equipment be acquired (>\$4,999):**  Yes  No
- Will additional space accommodations or other resources be needed?**  
 No, existing space will be used       Yes: Please explain here.  
 Other resources required: Please explain here.

### 19. Purpose/Goal of Project (max 200 words):

[Click here to enter text.](#)

**20. Acknowledgment of responsibilities:** Please review the following statement and the WVSU OSP Pre-Award Roles and Responsibility Matrix beginning on the page below. By submitting this form the Principal Investigator (PI)/Project Director (PD) acknowledges and agrees that they have reviewed the WVSU OSP Pre-Award Roles and Responsibilities Matrix and that it is the responsibility of the Pi/PD to ensure their grant application is congruent with the Request for Proposal and grant application instructions. The Office of Sponsored Programs will assist you to make sure the application is complete.

# INSTRUCTIONS FOR COMPLETING INTENT TO SUBMIT FORM

Please carefully review the instructions below when completing the Intent to Submit form. If you have any questions or need clarification about the information required for the form, please contact the Office of Sponsored Programs at [grants@wvstateu.edu](mailto:grants@wvstateu.edu) or by phone at (304) 204-4005.

1. **Principal Investigator/Project Director:** Enter the name of the Principal Investigator or Project Director (PI/PD). The PI/PD is the person with the primary responsibility of preparing the grant proposal and carrying out the scope of work if the grant proposal is awarded.
2. **PI Department & Supervisor Name:** List the Department of the University in which the PI/PD works and the PI/PD's supervisor.
3. **Proposed Project Title:** Please enter the proposed project title.
4. **Proposal Type:** Indicate whether the grant proposal/opportunity is a new proposal or a resubmission. A resubmission is a grant proposal that was previously submitted to the same sponsor and was unsuccessful in obtaining funding.
5. **Prime/Sub Awardee:** Indicate whether or not the grant proposal will be submitted as a prime award or sub-award. A prime award is an award that comes directly from a funding agency, usually a governmental body or foundation. A sub-award is an award that is received through another entity who is the prime awardee.
6. **Project Type:** Select the university functions that the grant opportunity will support by checking the appropriate box(es). At times, grant opportunities may support more than one function. If your grant opportunity is intended to support more than one function, please select both functions and indicate the percentage of the grant that will be dedicated to each function. Double-check that the indicated percentages add to 100%.
7. **Projected Project Period:** Use the drop down arrows to select the project beginning date and ending date. This information is often found in the application instructions.
8. **Submission Deadline:** Please indicate when the grant proposal is required to be submitted. Remember that the complete grant application and signed internal approval form will need to be submitted to the Office of Sponsored Programs at least 7 full business days prior to the submission deadline to ensure that the internal approval process with Research Administration can be completed and the grant proposal is submitted 48 hours in advance of the deadline. Please note holidays and weekends are not considered business days. It is the PI's responsibility to obtain the necessary non-Research Administration signatures on the Internal Approval form before submission to OSP.
9. **Application Instructions and Forms URL:** Please link to the application instructions and forms. If the instructions and forms are not available on the web, please attach the application instructions and forms to the Intent to Submit form.
10. **Funding Agency:** Indicate the entity to which the grant proposal will be submitted.
11. **Project Costs:** Under 'Total Project Costs' please enter the sum of the direct, indirect, and cost-sharing costs.
  - Direct costs are those costs which will directly support the project, such as supplies, PI/PD personnel costs, travel, etc.
  - Indirect costs are the cost associated with the administration of the award. Indirect costs are similar to overhead costs. These costs pay for utility costs, payment processing, administrative staff, etc. Please use WVSU's most recent indirect cost rate agreement. For instructions on how to calculate the indirect costs, please see the OSP's "Tips for Calculating Indirect Cost" under the "Office of Sponsored Programs" web page found here.
12. **Indirect Costs:** Review the grant applications instructions to verify whether or not indirect costs are allowed.  
Grant Activities: Select where the proposed grant activities will take place. Any property owned or leased by the University is considered on-campus, even if it is not located on the Institute campus.
13. **Cost Sharing:** Indicate whether the grant opportunity requires cost-sharing. Sometimes, grant application instructions will encourage cost-sharing but it is not required. If cost-sharing is only encouraged, please select no to this question. If cost-sharing is required, please list the source of the cost sharing if known.
14. **Release Time:** Release time is typically required for full time faculty who are committing 25% or more of their time to the sponsored projects. For example, if you already have externally sponsored project where your commitment is 15% and you are proposing 10% on this opportunity, release time is generally required.

15. **Commitment to Project:** Please indicate the Full-time Equivalent (FTE) commitment for each relevant calendar type. WVSU requires at least at 10% commitment to a project from the PI/PD. Additionally, many funding agencies will only approve personnel costs for two summer months. Please double-check the grant application instructions and funding agency guidelines for effort commitment requirements and restrictions. Contact OSP if you have questions about calculating the FTE.
16. **New Employees:** Please indicate whether or not the grant will fund new employee positions (either full-time or part-time) that will be hired if the grant is awarded.
17. **Major Equipment Acquisition:** Please indicate whether or not equipment with an acquisition cost of \$4,999 or more will be included in the grant proposal.
18. **Additional accommodation or other resources:** Select whether or not additional accommodations (i.e. additional space/modification of existing space) will be needed for equipment purchases. Please also indicate any other resources that will be needed that will not be included in the grant proposal such as software or maintenance costs.
19. **Purpose/Goal of Project:** Please summarize the goal/purpose of your proposed project.
20. **Acknowledgment of Responsibilities:** Please review the statement on number 20 and the WVSU OSP Pre-Award Roles and Responsibilities Matrix starting on the page below. By submitting this form, the Principal Investigator (PI)/Project Director (PD) acknowledges and agrees that they have reviewed the WVSU OSP Pre-Award Roles and Responsibilities Matrix and that it is the responsibility of the PI/PD to ensure their grant application is congruent with the Request for Proposal and grant application instructions. The Office of Sponsored Programs will assist you to make sure the application is complete.

# **Pre-Award & Post Award Roles & Responsibilities for Principal Investigators and Project Directors at West Virginia State University**

## **RESPONSIBILITY**

Contact the OSP of intention to apply for external funding

Communicate with Department Head, Dean, Supervisor, collaborators, Co-PIs, and other participants about details of project

Develop scope of work/project narrative

Develop budget and budget justification

Request and document approval for cost sharing

Provide documentation for cost sharing

Prepare the final version of the proposal

Attend the Final Checkout Meeting with OSP 7 Business Days before the grant deadline, and submit the final summary budget, and any attachments that must be signed by the AOR, as well as the draft grant application and all other attachments.

Provide the complete and final grant files to OSP 4 full business days in advance of sponsor deadline

Complete any electronic application documents, and/or upload final grant files into electronic submission platforms 4 full business days before the grant deadline

Negotiate material transfer, confidentiality agreements and intellectual property

Seek and Obtain Internal Review Board (IRB) approval

Prepare & submit protocols for research involving human subjects, animal use, and biosafety hazards

Verify investigators are submitting protocols to appropriate compliance committee

Provide documentation of certification and representations to sponsors

Complete Responsible Conduct of Research training

Agree to terms and conditions regarding performance clauses

Provide documentation of certifications of approvals to sponsors

Initiate requests for sub-awards

Complete time & effort reports including approving certification of other personnel

Verify allow ability reasonableness, allocability and consistency of expenditures

Initiate and encumber personnel transactions

Certify cost sharing & provide to Post-Award

Review expenditures in restricted budget categories

Initiate request for re-budgeting & cost transfers

Work with Office of Sponsored Programs to Request no-cost time extensions

Approve payment of sub-recipient invoices

Conduct the sponsored project & provide overall oversight on all research activities

Prepare & submit technical reports & provide other deliverables to the sponsor as required

Provide oversight on the implementation of University state, and federal policies and regulations

Review programmatic changes to the project

Provide information for financial reports

Document cost sharing funds as required

Respond to close checklist & confirm award termination

Prepare & submit final technical report to sponsor

Prepare & submit to Business & Finance final invoices



**SECTION 6: CONDITIONS REQUIRING SPECIAL CONSIDERATION AND DOCUMENTATION**

**Institutional Commitments** – Indicate resources to be provided by West Virginia State University or WV SU R&D Corporation by checking the boxes and **attach explanation for each checked box to this form.**

- Resources**
  - Additional space or modifications to existing space
  - Use of additional on or off-campus facilities
  - Distributed delivery systems (on-line course delivery)
  - Equipment maintenance (during and/or after grant period)
  - Animal maintenance
  - Subcontracts/consultants
- Faculty/Student Commitments**
  - Additional personnel
  - University provided release time for faculty
  - Summer salary for faculty
  - Financial support for graduate or undergraduate students
- Other Special Considerations**
  - Creation of new academic program, degree and/or certification
  - Creation of new center and/or institute
  - Obligation to continue the program beyond the term of the grant/contract
  - Tuition waiver for graduate assistant/student(s)
  - Tuition waivers for undergraduate students, or others

**Checking any of the five items listed above will require additional time for administrative review.**

**Certifications** – Please indicate any of the circumstances below that apply to this project

- Intellectual Property**
  - Publication restrictions
  - Controlled use of data
  - Work for Hire
  - Ownership of product/discovery
- Protections:** (Date of IRB Review):
  - Use of recombinant DNA
  - Use of human subjects
  - Use of animals
  - Radiological hazards
  - Infectious or biohazardous agents or substance
- Export Controls**
  - Foreign/International Collaborators
  - Foreign/International Goods/Service/Technologies
  - Foreign/International Travel
- Indirect Costs/F&A Costs**
  - Federally approved Indirect Cost rate applied
  - IDC not allowed (documentation attached)
  - Other stated sponsor rate applied
  - Requesting waiver of Indirect Costs (**attach required form**)

**SECTION 7: COST SHARING AND MATCHING**

Does the project include cost sharing or matching funds?  Yes  No If **Yes**, is this  Mandatory  Voluntary?

University/R&D Corp. Cost Sharing/Matching Fund Commitments: Click or tap here to enter text.

Unit	Total In-Kind Match	Total Cash Match	Length of Commitment (yrs.)	Authorizing Signature
Department/School Chair	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.	
Unit Head	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.	
Dean	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.	
Vice-President	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.	
R&D Corp. Business Dir.	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.	
Other (Identify)	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.	

**SECTION 8: CONFLICT OF INTEREST**

Does the PI or co-PI(s) have a financial or personal conflict of interest that needs to be disclosed related to the project? If yes, please [attach a conflict of interest disclosure form](#).  Yes  No

**SECTION 9: APPROVAL SIGNATURES**

<p>1. WVSU Sponsored Programs <span style="float:right">Date:</span></p> <p>In signing this application, I certify that the project meets the standards of federal and state requirements, that the application will be submitted in accordance with university and corporation policy, that all appropriate signatures have been obtained, and that all compliance and other policy requirements have been met.</p>	<p>5. Fiscal Officer <span style="float:right">Date:</span></p> <p>In signing this application, I certify that I have reviewed the proposed budget and find costs to be reasonable and appropriate per university and corporation policy for the scope of the project.</p>
<p>2. Unit Head (Department/School Chair/Director) <span style="float:right">Date:</span></p> <p>In signing this application, I certify that the project's activities and purpose are consistent with the mission of the unit, facilities/space and other unit resources necessary to complete the proposed project are available to the project, or provisions have been arranged with the unit to make such space or other institutional resources available in the event an award is made.</p>	<p>6. Other (Additional Dean/Dept. Head/etc.) <span style="float:right">Date:</span></p>
<p>3. Dean(s)** <span style="float:right">Date:</span></p> <p>In signing this application, I certify that the project's activities and purpose are consistent with the mission of the college, and that the approval by the unit chair and/or director or myself signifies that adequate support and resources will be available in the event an award.</p>	<p>7. R&amp;D Corporation Executive Director <span style="float:right">Date:</span></p> <p>In signing this application, I certify that the project's activities and purpose are consistent with the mission of the university and the corporation.</p>
<p>4. Provost / Vice President <span style="float:right">Date:</span></p>	<p>8. WVSU Sponsored Programs Process Review <span style="float:right">Date:</span></p> <p>In signing this application, I certify that the budget, format, representations and other requirements are correct.</p>



## INSTRUCTIONS FOR COMPLETING INTERNAL APPROVAL FORM

Please review the following instructions carefully before completing the internal approval form. If you have not yet submitted an 'Intent to Submit' form to the Office of Sponsored Programs, please do so before completing the internal approval form. If you have any questions or need clarification about any of the information that should be entered on the form, please contact the Office of Sponsored Programs at [grants@wvstateu.edu](mailto:grants@wvstateu.edu) or (304) 204-4005.

### SECTION 1: INVESTIGATOR/PROJECT DIRECTOR DATA

1. **Principal Investigator/Project Director (PI/PD):** Enter the name of the PI/PD. The PI/PD is the person with the primary responsibility of preparing the grant proposal and carrying out the scope of work if the grant proposal is awarded.
2. **Telephone Number/E-mail:** Please enter the telephone number and email address of the PI/PD.
3. **Administrative Entity:** The administrative entity is the entity that will submit the grant proposal and be legally liable if the grant is awarded. Generally, grants are submitted by WVSU Research & Development Corporation. Please contact the Office of Sponsored Programs for guidance if there is a reason why the grant proposal cannot be submitted through WVSURDC.
4. **Organizational Unit/Department/School:** List the Department of the University in which the PI/PD works.

### SECTION 2: PROPOSAL DATA

1. **Project Type:** Select the university functions that the grant opportunity will support by checking the appropriate box(s). At times, grant opportunities may support more than one function. If your grant opportunity is intended to support more than one function, please select both functions and indicate the percentage of the grant that will be dedicated to each function. Double-check that the indicated percentages add to 100%. If the grant will purchase equipment, please check the equipment box.
2. **Proposed Project Title:** Please enter the proposed project title.
3. **Project Dates:** Please enter the proposed project dates.
4. **Proposal Type:** Indicate whether the grant proposal is a new proposal, resubmission, or Formula grant.
5. **Award Type Code/Anticipated Terms:** Indicate the type of award terms anticipated if the grant is awarded.

### SECTION 3: AGENCY TRANSMITTAL DATA

1. **Sponsor/Agency Name:** Indicate the entity to which the grant proposal will be submitted.
2. **Sponsor/Agency Website Address for Proposal Guidelines:** Please provide the URL for the grant application instructions, For Example: Request for Proposal (RFP), Request for Application (RFA), or Funding Opportunity Announcement (FOA).
3. **Funding Source:** Please indicate the funding source type. If the funding source type is federal please include the Catalog of Federal Domestic Assistance (CFDA) number. For Example: 10.879. CFDA numbers are typically listed in the funding announcement.

### SECTION 4: INVESTIGATOR(S)/PROJECT DIRECTOR(S) DISCLOSURES AND ASSURANCES

1. Please carefully read the fine print.
2. Then sign and date by your appropriate grant affiliation title.
3. Be sure to include your committed effort. All WVUS grants require at least a 10% commitment of time. This is very important in terms of time and effort reporting! Please contact OSP with questions.

### SECTION 5: BUDGET SUMMARY AND COST SHARING/MATCHING FUNDS COMMITMENTS

1. **Total Budget Request:** Indicate the total direct amount you are requesting. Be sure not to request more than allowable amount on proposal. F&A (Indirect): If indirect is allowable, please indicate amount you are requesting based on the allowable percentage.
2. **Total Cost Sharing/Matching Funds:** If the grant opportunity requires cost-sharing, please indicate the amount by the appropriate form (In-Kind, Cash, Third Party) along with the source if known. If the grant only encourages cost-sharing, leave this section blank.
3. **Anticipated Revenue Generated:** If generated revenue is expected, please list the amount and source.
4. Please provide the total project cost (This is the total sum of box 1 and box 2).

## SECTION 6: CONDITIONS REQUIRING SPECIAL CONSIDERATION AND DOCUMENTATION

1. Please indicate resources to be provided by West Virginia State University or WVSU R&D Corporation from the available list by checking the appropriate box(s). **Please attach an explanation of each resource indicated on this form.**
2. Please indicate any certifications or circumstances from the available list by checking the appropriate box(s). If requesting a waiver of Indirect Cost, **please attach required form.**

## SECTION 7: COST SHARING AND MATCHING

1. In this section please check the appropriate boxes, then fill in the total amount under the appropriate “Unit” and “Type” in relation to required cost-sharing and matching funds.
2. Please include the appropriate authorizing signature for matching funds. This is the person who has the authorization to commit the matching resources. **NOTE: This is not the PI/PD.**

## SECTION 8: CONFLICT OF INTEREST

1. Please check the appropriate box. **If you chose “yes” to this question, please attach a conflict of interest disclosure form.**

## SECTION 9: APPROVAL SIGNATURES

1. **Final Checkout Meeting (*Seven Business Days Before the Grant Deadline*):**

Seven business days before the grant deadline, the PI and an OSP staff member will meet for the Final Checkout Meeting. **Please note: Holidays and weekends are not considered business days. Also, in certain circumstances an earlier deadline may be specified.** At the final checkout meeting, they will review the Internal Approval form, the final summary and budget, and the final version of any attachments that must be signed by the Authorized Organizational Representative (AOR). The attachments include but are not limited to forms, letters of support, commitment, or matching funds, memorandums of understanding and other documents require the AOR signature. The draft grant application and all other attachments will also be reviewed at the meeting and the final versions of those files will be submitted to the OSP four business days before the grant deadline.

Before the meeting, the PI should complete the grant application forms and internal approval form. The PD, co-PDs, and any Key Personnel must sign section four of the Internal Approval form and include their percent of effort before the final check out meeting. The PI should also go through the checklist to confirm each document is present and ready for review at the Final Checkout Meeting.

The purpose of the Final Checkout Meeting is to have an opportunity for the PI and OSP staff to review the internal approval form, checklist, the final summary and budget and the final version of any attachments that must be signed by the AOR as well as the draft grant application and other attachments. It is the PI's responsibility to meet the internal deadline to ensure the internal approval process can begin on time and be completed so the grant application can be submitted at least two business days (48 hours) before the grant deadline.

At the Final Checkout Meeting, the PI and OSP staff member will also discuss the details of the submission plan. Funding agencies have a multitude of paper and electronic submission systems, it is imperative to discuss the mechanics of submission with OSP well in advance of the deadline.

After the Final Checkout Meeting if all is in order the OSP staff member will sign box one, “WVSU Sponsored Programs Process Review” of the Internal Approval form and begin seeking internal approval from institutional signing authorities.

2. **OSP Oversees the Internal Approval Process (*On the Sixth and Fifth Business Days Before the Grant Deadline*):**

After the final check out meeting, OSP will send an email to the appropriate signing authorities, including the Department Head/Immediate Supervisor, Dean/Division Leader, the Provost, the fiscal officer, either the WVSURDC Associate Vice President for Business & Finance or the University Vice President for Business & Finance, and the Vice President for Research and Public Service. Extension and Research grants will also be sent to the Associate Vice President for Public Service.

If multiple academic colleges or other campus units are involved in the proposal all appropriate Administrative Leaders will receive the Internal Approval form email and attachments.

The email will include the Internal Approval form, the final summary, budget and any attachments that must be signed by the AOR, as well as the draft grant application and attachments. The final version of the grant application and attachments are due to the OSP four business days before the deadline.

The signing authorities will have two business days to review the grant application.

Four business days before the grant deadline, a staff member from the OSP will collect the signatures from each signing authority on the hard copy of the Internal Approval form.

3. **The PI Submits the Complete and Final Grant Application to OSP (*Four Business Days Before the Grant Deadline*):**

Please submit all final grant files to OSP **four full business days before the grant deadline. Please note: Holidays and weekends are not considered business days. Also, in certain circumstances an earlier deadline may be specified.** The final files must be hand delivered, dropped in an OSP mailbox (Ferrell 131, Hamblin Rm 101, ACEOP Building and Curtis House) or emailed to [grants@wvstateu.edu](mailto:grants@wvstateu.edu). Please notify us via [grants@wvstateu.edu](mailto:grants@wvstateu.edu) if delivering to an OSP mailbox.

If the funding agency uses electronic submission platforms, the PI must complete any electronic application documents, and/or upload any final documents into the submission platform **four full business days before the grant deadline.** For example, National Science Foundation (NSF) Letters of Intent and full grant applications must be uploaded on Fastlane four full business days before the grant deadline.

After the OSP staff member receives the final grant files, they will conduct a preliminary review of the grant application using the checklist. It is advisable that the PI is easily reachable by phone or email in case there are questions.

4. **Submission:**

When internal approval is complete, the OSP staff member will submit the grant application at least two business days before the grant deadline. All grant applications must be submitted at least two business days (48 hours) before the grant deadline. The OSP staff member completing submission will complete a final review of the grant application before submission. Once the OSP staff member completes the final review, an OSP staff member will sign box eight on the Internal Approval form and submit the application based on the submission plan confirmed with the PI at the Final Checkout Meeting.

Funding agencies have a multitude of paper and electronic submission systems, so it is a good idea to discuss the mechanics of submission with OSP well in advance of the deadline.

For example, National Science Foundation (NSF) Letters of Intent and full grant applications require the PI to upload the final documents onto the Fastlane submission platform before the documents are viewable by on the submission platform by the OSP.

In almost all cases, a submission that misses the deadline is rejected by the funding agency. The PI is responsible for making sure the Intent to Submit form, the Internal Approval form, grant application, and any attachments are completed and delivered to the Office of Sponsored Programs on time.

5. **After Submission**

After grant proposals are submitted, the application will go through an evaluation process within the funding agency. This evaluation process sometimes takes six months or more to complete.

Take advantage of this time to take care of outstanding business, for example requesting review of the grant by the Institutional Review Board (IRB), completing Responsible Conduct of Research Training (RCR), and/or acquainting yourself with West Virginia State University Research & Development Corporation purchasing, travel guidelines as well as the other pertinent policies and procedures.

## TIPS FOR CALCULATING INDIRECT COSTS

The West Virginia State University indirect cost rate is a Modified Total Direct Cost (MTDC) rate; the rate is 50.73% for on-campus activities and 26.54% for off-campus activities.

To calculate indirect cost using our Modified Total Direct Cost (MTDC) rate, all Salaries and Wages, Applicable Fringe Benefits, Materials and Supplies, Contractual Services, Travel, and up to the first \$25,000 of each sub award (regardless of the period of performance of the sub awards under the award) are included in the calculation for indirect cost.

Equipment; Capital Expenditures; Charges for Patient Care; Rental Costs; Tuition Remission; Scholarships & Fellowships; Participant Support Costs; and the portion of each Sub-award in excess of \$25,000 must be excluded from the calculation for indirect cost.

Below is a sample budget illustrating how to calculate indirect cost:

Personnel Salaries . . . . .	\$ 57,290
Fringe Benefits (38%). . . . .	\$21,770
Equipment . . . . .	\$21,373
Supplies. . . . .	\$6,500
Travel . . . . .	\$ 11,356
Contractual. . . . .	\$4,500
Publications . . . . .	\$950
<b>Total Direct Costs . . . . .</b>	<b>\$123,739</b>
<b>Indirect Costs (50.73%). . . . .</b>	<b>\$ 51,930</b>
<hr/>	
<b>GRANT TOTAL . . . . .</b>	<b>\$175,669</b>

The Total Direct Cost is the sum of all of the cost categories and equals \$123,739. To find the Indirect Cost Base, subtract, in this case, the Equipment line of \$21,373 to equal \$102,366 the Indirect Cost Base. Multiply \$102,366 the Indirect Cost Base by .5073 (50.73% the On-Campus Indirect Cost Rate) to find the Total Indirect Costs (\$51,930).

If you have questions about calculating Indirect Costs, please contact the **Office of Sponsored Programs** at **(304) 204-4005**.

# **WEST VIRGINIA STATE UNIVERSITY INSTITUTIONAL REVIEW BOARD**

## **Application for Review and Approval of Research with Human or Animal Participants**

### **General Guidelines**

1. Type or word process the application.
2. Complete the form by spelling out agencies or other frequently used terms once, using abbreviations afterwards. Omit items, if necessary, by writing "not applicable."
3. Indicate the duration of the project as accurately as you can.
4. Federal guidelines require that you submit Full-Review Projects that continue more than a year for annual approval. This progress report and request for renewal is due not later than 11 months after the previous approval date.
5. All submissions must include a sample of the Informed Consent form for your project. (See pp. 6-7 in the Policy).
6. Submit 10 complete copies of your application to the chair of the WVSU-IRB. If there is copious supporting information (such as funding sources, articulation agreements with other institutions), one copy of that is sufficient. None of this material will be returned to you.
7. To be considered for full review, all your materials must be submitted to the chair of the IRB at least three weeks before you need the decision.





**The principal investigator must assure the WVSU-IRB that all procedures performed under the project will be conducted by individuals legally and responsibly entitled to do so. Any deviation from the project—for example, a change in principal investigator, research methods, subject recruitment process, etc.—must be submitted to the WVSU-IRB for approval prior to implementation.**

I acknowledge that all procedures will meet relevant local, state and federal regulations regarding the use of human subjects in research.

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Principal Investigator's Signature \_\_\_\_\_ Date \_\_\_\_\_

---

Faculty Sponsor's Signature (if applicable) \_\_\_\_\_ Date \_\_\_\_\_

---

Department Chair's Signature \_\_\_\_\_ Date \_\_\_\_\_

---

Dean's or Supervisor's Signature \_\_\_\_\_ Date \_\_\_\_\_

### **Explanation of Exemptions**

**The Code of Federal Regulations, Title 45, Public Welfare, Department of Health and Human Services (DHHS), National Institutes of Health (NIB), and the Office for Protection from Research Risks, Part 46, Protection of Human Subjects, Revised November 13, 2001, Effective December 13, 2001; states that**

Research activities in which the only involvement of human subjects will be in one or more of the following categories may be exempt from the full review:

1. Research conducted in established or commonly accepted educational settings, involving normal educational practices, such as
  - a. research on regular or special educational instructional strategies, or
  - b. research on the effectiveness of or the comparison among instructional techniques, curricula or classroom management methods.
2. Research involving the use of educational tests (cognitive, diagnostic, aptitude, achievement), survey procedures, interview procedures or observation of public behavior, unless
  - a. information obtained is recorded in such a manner that human subjects can be identified, directly or through identifiers linked to the subjects; and
  - b. any disclosure of the human subjects' responses outside the research could reasonably place the subjects at risk of criminal or civil liability or be damaging to the subjects' financial standing, employability, or reputation.
3. Research involving the use of educational tests (cognitive, diagnostic, aptitude, achievement), survey procedures, interview procedures or observation of public behavior that is not exempt under **2** above, if
  - a. the human subjects are elected or appointed officials or candidates for public office; or
  - b. Federal statute(s) require(s) without exception that the confidentiality of the personally identifiable information will be maintained throughout the research and thereafter.
4. Research involving the collection or study of existing data, documents, records, pathological specimens, or diagnostic specimens, if these sources are publicly available or if the information is recorded by the investigator in such a manner that the subjects cannot be identified, directly or through identifiers linked to the subjects.
5. Research and demonstration projects which are conducted by or subject to the approval of Department or Agency heads, and which are designed to study, evaluate or otherwise examine
  - a. public benefit or service programs;
  - b. procedures for obtaining benefits or services under those programs;
  - c. possible changes in or alternatives to those programs or procedures; or
  - d. possible changes in methods or levels of payment for benefits or services under those programs.
6. Taste and food quality evaluation and consumer acceptance studies,
  - a. if wholesome foods without additives are consumed or (2) if a food is consumed that contains a food ingredient at or below the level and for a use found to be safe, or agricultural chemical or environmental

contaminant at or below the level found to be safe, by the Food and Drug Administration or approved by the Environmental Protection Agency or the Food Safety and Inspection Service of the U.S. Department of Agriculture.

- b. if a food is consumed that contains a food ingredient at or below the level and for a use found to be safe, or agricultural chemical or environmental contaminant at or below the level found to be safe, by the Food and Drug Administration or approved by the Environmental Protection Agency or the Food Safety and Inspection Service of the U.S. Department of Agriculture.

- 
- [ohrp.osophs.dhhs.gov/humansubjects/guidance/45cfr46.ht](http://ohrp.osophs.dhhs.gov/humansubjects/guidance/45cfr46.ht)





# DISCLOSURE ACKNOWLEDGMENTS

Program Name: \_\_\_\_\_ Date: \_\_\_\_\_

The employee's signature on this Conflict of Interest Disclosure Form serves as documentation of his/her knowledge of and compliance with these reporting requirements. Acknowledgments by the employee's immediate supervisor and unit head indicate that they are aware of the conflict of interest disclosure and that they are required to notify and provide all the information to the Dean and the Executive Director of the Corporation that they intend to manage the situation. This action(s) will also ensure that: (1) *the employee does not have an opportunity to influence the Corporation's business or financial decisions in ways that could lead to personal gain or give improper advantage to a member of the employee's immediate family; and (2) the employee can objectively fulfill his or her obligations to the Corporation.*

## EMPLOYEE'S ACKNOWLEDGMENT

**I certify that I have no actual or potential financial or personal conflict of interest for this project. I also agree to notify the Corporation immediately should an actual or potential conflict of interest arise.**

**I have completed the attached conflicts of interest disclosure form as required by WVSU R&D Corporation policy. I have also provided a proposed plan of action for managing this disclosed conflict.**

Employee's Full Legal Name and Title \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

## SUPERVISOR'S ACKNOWLEDGMENT

Supervisor's Name and Title \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

Comments/Recommendations: \_\_\_\_\_

## BUDGET OFFICER ACKNOWLEDGMENT

Name and Title \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

Comments/Recommendations: \_\_\_\_\_

## ASSOCIATE VICE PRESIDENT FOR BUSINESS & FINANCE ACKNOWLEDGMENT and FINAL DECISION / RECOMMENDATIONS:

Name and Title: Brunetta Gamble-Dillard, MBA, WVSU R&D Corporation

Signature \_\_\_\_\_ Date \_\_\_\_\_

Final Decision/Recommendations: \_\_\_\_\_





# CONFLICT OF INTEREST DISCLOSURE

**Disclosure Statement**

**Revised/Updated Disclosure Statement**

**Name:** \_\_\_\_\_

**Position Title:** \_\_\_\_\_

**Department:** \_\_\_\_\_

**Program:** \_\_\_\_\_

1. Do you have a relationship with any vendor, contractor, or business entity with which the Corporation does business or is likely to do business, for which you have an opportunity to influence a related Corporation decision; include the relationship of any immediate family member (indicate business entity's name, name of owner or manager, and relationship to employee or the employee's immediate family):
  
2. Do you have economic interest in any vendor, contractor, or business entity with which the Corporation does business with or is likely to do business, for which you have an opportunity to influence a related Corporation decision: include the economic interest of any immediate family member (indicate the business entity's name, relationship to employee, the annual amount of any profits or compensation, market value of any equity, and any intellectual property rights):
  
3. Indicate the specific vendor, contractor or business entity, relationship to employee, and Corporation's purchase or contract:
  
4. Any other apparent or real financial conflict that could result in a personal financial benefit for you or a member of your immediate family, as related to any personal influence in Corporation's operations or business decision:
  
5. Any other apparent or real conflict, financial or otherwise, that may compromise the employee's decisions or judgment in carrying out the corporation's responsibilities:

***In the event that insufficient space is provided on this form for any disclosure, the employee should attach additional pages with reference to the above sections; also indicate in the associate section that additional material is attached.***

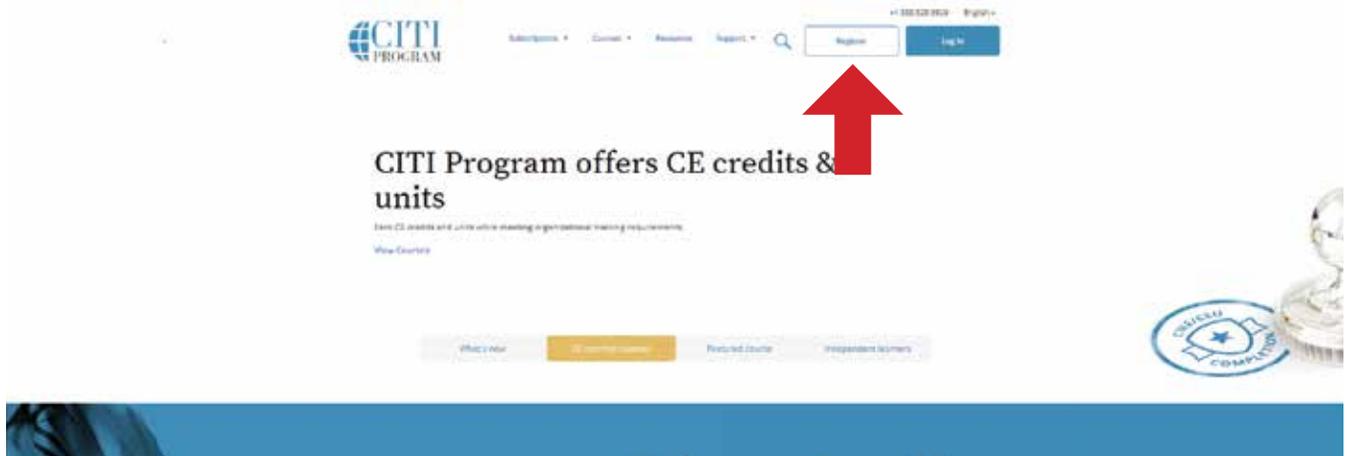


# CITI FACULTY/STUDENT/STAFF REGISTRATION GUIDE

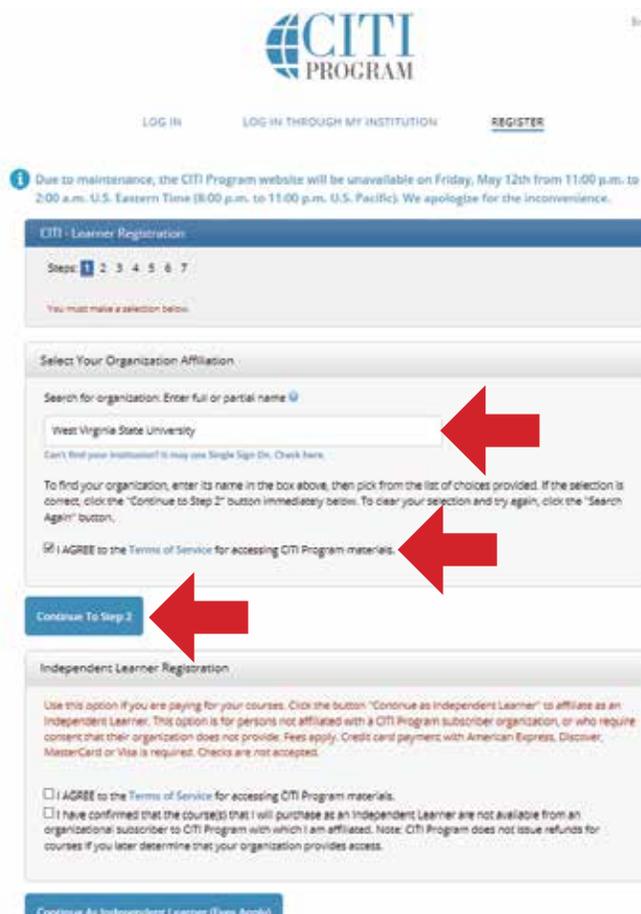
**NOTE: Grant funds cannot be spent if the Responsible Conduct of Research Training has not been completed or if the training is expired!**

Sign on to the main CITI page: **citiprogram.org**

On the home page, click on “Register” beside the Log In option



Start typing West Virginia in the Search for Organization box, then select West Virginia STATE University from the drop down menu. **Be sure to select WVSU.** Then click on Continue to Step 2:



Enter your first and last names, and your official WVSU campus e-mail address. Enter an alternate e-mail address that you will have access to/control over for the foreseeable future. Then click Continue to Step 3:

The screenshot shows the CITI Program registration interface. At the top, there is a logo for "CITI PROGRAM" and a language dropdown menu set to "English". Below the logo are three navigation links: "LOG IN", "LOG IN THROUGH MY INSTITUTION", and "REGISTER". A maintenance notice is displayed: "Due to maintenance, the CITI Program website will be unavailable on Friday, May 12th from 11:00 p.m. to 2:00 a.m. U.S. Eastern Time (8:00 p.m. to 11:00 p.m. U.S. Pacific). We apologize for the inconvenience." Below this is a progress bar for "CITI - Learner Registration - West Virginia State University" with steps 1 through 7, where step 3 is highlighted. The main form area is titled "Personal Information" and includes a legend: "\* indicates a required field". There are four input fields: "First Name", "Last Name", "Email Address", and "Verify email address". Below these is a note: "We urge you to provide a second email address, if you have one, in case messages are blocked or you lose the ability to access the first one. If you forget your username or password, you can recover that information using either email address." There are two more input fields: "Secondary email address" and "Verify secondary email address". At the bottom left of the form is a blue button labeled "Continue To Step 3", which is pointed to by a large red arrow.

Enter a User Name, Password, and select your Security Question and Answer; then click Continue to Step 4. Remember to write that information down:

The screenshot shows the CITI Program registration interface, Step 4: "Create your Username and Password". The layout is identical to the previous screenshot, including the logo, navigation links, and maintenance notice. The progress bar shows step 4 highlighted. The main form area is titled "Create your Username and Password" and includes a legend: "\* indicates a required field". There are two paragraphs of instructions: "Your username should consist of 4 to 30 characters. Your username is not case sensitive; 'A12B34CD' is the same as 'a12b34cd'. Once created, your username will be part of the completion report." and "Your password should consist of 8 to 30 characters. Your password IS case sensitive; 'A12B34CD' is not the same as 'a12b34cd'". There are four input fields: "User Name", "Password", "Verify Password", and "Security Answer". There is also a dropdown menu for "Security Question". At the bottom left of the form is a blue button labeled "Continue To Step 4", which is pointed to by a large red arrow.

In this section you will choose your Country of Residence. Then Continue to Step 5.

The screenshot shows the CITI Program registration interface. At the top, there is a logo for 'CITI PROGRAM' and a language dropdown menu set to 'English'. Below the logo are three navigation links: 'LOG IN', 'LOG IN THROUGH MY INSTITUTION', and 'REGISTER'. A blue banner at the top contains a maintenance notice: 'Due to maintenance, the CITI Program website will be unavailable on Friday, May 12th from 11:00 p.m. to 2:00 a.m. U.S. Eastern Time (8:00 p.m. to 11:00 p.m. U.S. Pacific). We apologize for the inconvenience.' Below this is a header for 'CITI - Learner Registration - West Virginia State University'. A progress bar shows steps 1 through 7, with step 5 highlighted. A red asterisk indicates a required field. The main section is titled 'Country of Residence' and contains a search box with instructions: 'Search for country; Enter full or partial name (e.g., "United States") OR your country's two or three character abbreviation (e.g., "US", "USA"), then pick from the list of choices provided.' Below the search box is a 'Continue To Step 5' button, which is pointed to by a large red arrow.

Answer the questions regarding CEU credit for CITI Program Courses. Then Continue to Step 6:

The screenshot shows the continuation of the CITI Program registration process. The header and progress bar are the same as in the previous screenshot, with step 5 highlighted. A red asterisk indicates a required field. The main section is titled 'Are you interested in the option of receiving Continuing Education Unit (CEU) credit for completed CITI Program courses?'. Below this is a paragraph of text explaining that CITI is pleased to offer CE credits and units for purchase to learners qualifying for CE eligibility while concurrently meeting their institutions training requirements. It also mentions that CE credits/units for physicians, psychologists, nurses, social workers and other professions are available for many CITI courses. Below this text are two radio button options: 'Yes' and 'No'. The 'Yes' option is selected. Below the 'Yes' option is a paragraph of text explaining that at the start of your course, you will be prompted to click on a 'CE information' page link located at the top of your grade book and to VIEW and ACKNOWLEDGE accreditation and credit designation statements, learning objectives, faculty disclosures, types, number and costs of credits available for your course. Below this text is a radio button option: 'No'. Below the 'No' option is a paragraph of text explaining that the CE functionality will not be activated for your course. Credits and units will therefore not be available to you for purchase after you start your course. You can change your preference to 'YES' before such time however by clicking on the 'CE Credit Status' tab located at the top of your grade book page. Below this text is a radio button option: 'No'. Below the 'No' option is a paragraph of text explaining that if you picked 'YES', please check below the one type of credit you would like to earn. Below this text are four radio button options: 'MDs, DOs, PAs - AMA PRA Category 1 Credits TM', 'Psychologists - APA Credits', 'Nurses - ANCC CNE', and 'Other Participants - Certificates of Participation'. Below these options is a radio button option: 'Social Workers - Florida Board of Clinical Social Work, Marriage & Family Therapy and Mental Health Counseling'. Below the 'Social Workers' option is a paragraph of text explaining that can CITI Program contact you at a later date regarding participation in research surveys? Below this text are three radio button options: 'Yes', 'No', and 'Not sure. Ask me later'. Below the 'Not sure. Ask me later' option is a 'Continue To Step 6' button, which is pointed to by a large red arrow.

In this section please answer the questions requested by West Virginia State University. Then continue to Step 7:

**i** Due to maintenance, the CITI Program website will be unavailable on Friday, May 12th from 11:00 p.m. to 2:00 a.m. U.S. Eastern Time (8:00 p.m. to 11:00 p.m. U.S. Pacific). We apologize for the inconvenience.

CITI - Learner Registration - West Virginia State University

Steps: 1 2 3 4 5 **6** 7

Please provide the following information requested by West Virginia State University

\* indicates a required field.

Language Preference

\* Institutional Email Address

Gender

Highest Degree

Employee Number

\* Department

\* Role In Research

Address Field 1

Address Field 2

Address Field 3

City

State

Zip/Postal Code

Country

Phone

Continue To Step 7



Need Help? Support Center

This is the “Select Curriculum” page. The selections you make on this page will determine the modules that you take. Then Continue to Complete Registration:

English ▾



[LOG IN](#)    [LOG IN THROUGH MY INSTITUTION](#)    [REGISTER](#)

**i** Due to maintenance, the CITI Program website will be unavailable on Friday, May 12th from 11:00 p.m. to 2:00 a.m. U.S. Eastern Time (8:00 p.m. to 11:00 p.m. U.S. Pacific). We apologize for the inconvenience.

**CITI - Learner Registration - West Virginia State University**

Steps: 1 2 3 4 5 6 **7**

### Select Curriculum

\* indicates a required field.

You will be provided a series of enrollment questions. Your responses will determine the curriculum for the courses you are going to take. Please read the questions carefully. Please read the responses carefully to make the best choice.

[Click here to review the West Virginia State University instructions page.](#)

---

#### Question 1

### Human Subjects Research

Please choose one learner group below based on your role and the type of human subjects activities you will conduct. You will be enrolled in the Basic Course for that group.

Choose one answer:

- Research Investigators: Choose this group to satisfy CITI training requirements for investigators and staff involved primarily in Biomedical research with human subjects.
- Social & Behavioral Research Investigators: Choose this group to satisfy CITI training requirements for investigators and staff involved primarily in Social and Behavioral research with human subjects.
- IRB Members & Administrators: This Basic Course is appropriate for IRB or Ethics Committee members.
- Students conducting no more than minimal risk research.
- Research with data or laboratory specimens- ONLY: No direct contact with human subjects.
- Not at this time.

---

\* Question 2

### Conflicts of Interest course

Would you like to take the Conflicts of Interest course?

Choose one answer:

- Yes
- No

---

#### Question 3

### Responsible Conduct of Research

Select the group appropriate to your research activities. You will be enrolled in the Basic Course.

Choose all that apply:

- Responsible Conduct of Research for Administrator
- Responsible Conduct of Research for Engineers
- Biomedical Responsible Conduct of Research
- Social and Behavioral Responsible Conduct of Research
- Physical Science Responsible Conduct of Research
- Humanities Responsible Conduct of Research

#### Question 4

##### Lab Animal Course

Do you conduct or supervise studies that use laboratory animals?

- If YES, then you must complete the Basic course and the appropriate species-specific modules.
- If you are an IACUC member or IACUC administrator, you should complete the "Essentials for IACUC Members" course.
- Choose the appropriate species-specific courses according to your work and interests.

Choose all that apply

- The "Working with the IACUC Course" is required if you plan to use laboratory animals in your work or plan to supervise such work.
- If you are an IACUC member or an IACUC coordinator/administrator, you are required to complete the "Essentials for IACUC Members" course now.

For all personnel, choose the appropriate species-specific courses below depending on your work or interests.

- I am involved in studies that have the potential to cause "more than momentary pain and distress" in mice or rats.
- I work with frogs, toads or other amphibians.
- I work with mice.
- I work with rats.
- I work with hamsters.
- I work with gerbils.
- I work with guinea pigs.
- I work with rabbits.
- Working With Animals In Biomedical Research - Refresher Course
- Aseptic Surgery
- Antibody Production
- Working With Swine In Research Settings

#### \* Question 5

Please make your selection below to receive the courses in the Biosafety/Biosecurity Course.

Choose one answer

- Introduction to Biosafety
- Basic Biosafety Training
- Biosafety Retraining
- Animal Biosafety
- Shipping and Transport of Regulated Biological Materials
- OSHA Bloodborne Pathogens
- Select Agents, Biosecurity and Bioterrorism
- Emergency and Incident Response to Biohazard Spills and Releases
- Human Gene Transfer Trials
- NIH Recombinant DNA (rDNA) Guidelines
- OSHA Personal Protective Equipment Training
- Institutional Biosafety Committee Member
- Biosafety Complete Training
- Dual Use Research of Concern (DURC)
- Not at this time.

#### Question 6

##### Good Clinical Practice (GCP)

Please make the appropriate selection if you are required to complete the Good Clinical Practice (GCP) course.

Choose one answer

- GCP for Clinical Trials with Investigational Drugs and Biologics (ICH Focus)
- Not at this time.

[Complete Registration](#)



Click "Finalize Registration."

English ▾

LOG IN LOG IN THROUGH MY INSTITUTION **REGISTER**

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CITI - Learner Registration

Welcome to the CITI Program. Your registration with West Virginia State University is complete.

Finalize Registration ←

Registration is then complete!

CITI PROGRAM | Collaborative Institutional Training Initiative Search Support Center

Main Menu My Profiles My CEUs My Reports Support

**i** Due to maintenance, the CITI Program website will be unavailable on Friday, May 12th from 11:00 p.m. to 2:00 a.m. U.S. Eastern Time (8:00 p.m. to 11:00 p.m. U.S. Pacific). We apologize for the inconvenience.

Main Menu

**✓** Your registration has been completed successfully.

West Virginia State University Courses

Course	Status	Completion Record	Survey
Aseptic surgery	Not Started	Not Earned	
Conflicts of Interest	Not Started	Not Earned	
Responsible Conduct of Research	Not Started	Not Earned	

My Learner Tools for West Virginia State University

- Add a Course
- Remove a Course
- View Previously Completed Coursework
- Update Institution Profile
- View Instructions page
- Remove Affiliation

Click here to affiliate with another institution

Affiliate as an Independent Learner

Some CITI program basics:

- The testing is web-based and self-paced. You can start and stop at any time and complete the modules at your convenience.
- The educational material required to take each test are included with the individual modules, including case studies, videos, examples, applicable federal laws and regulations, etc.
- Responsible Conduct of Research Certification is good for three years.
- Reminder: Grant funds cannot be spent if the Responsible Conduct of Research Training has not been completed or if the training is expired!

For questions or assistance please contact the Office of Sponsored Programs at 304-204-4005 or [grants@wvstateu.edu](mailto:grants@wvstateu.edu).



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## FACT SHEET

# PRIOR APPROVAL FOR EQUIPMENT REQUIREMENT FOR NON-COMPETITIVE CAPACITY AWARDS

**IF YOU ARE A CAPACITY GRANT RECIPIENT AND PLAN TO PURCHASE EQUIPMENT WITH CAPACITY GRANT FUNDS, THERE** are requirements you must follow; please read this information sheet to learn about prior approval requirements, as well as equipment use and disposition requirements. Prior to purchasing general purpose equipment costing \$5,000 or more and special purpose equipment costing \$150,000 or more, you must request and receive prior approval from NIFA. This information sheet outlines the background, requirements, waiver authority, definitions, and the resources available to help you request prior approval.

### BACKGROUND

In December 2014, the Office of Management and Budget (OMB), together with federal awarding agencies, issued the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The Uniform Guidance is located at 2 CFR 200.

### REQUIREMENT

Grantees must request prior written approval from awarding agencies in advance of incurring certain costs. The intent behind this Uniform Guidance requirement is to help you avoid possible disallowance or dispute of certain costs due to reasonableness, necessity, or allocability questions. Equipment purchases, unless waived in the grant terms and conditions, are one type of cost where prior approval is required (2 CFR 200.407). Equipment is defined as tangible personal property having a useful life of more than one year and a per-unit acquisition cost \$5,000 or more (2 CFR 200.439(b)(1)).

### WAIVER AUTHORITY

The Uniform Guidance provides limited authority (within 2 CFR 200.308, Revision of Budget and Program Plans) for agencies to waive certain prior approvals for federal awards that support research.

### COMPETITIVE AWARDS

NIFA exercises its authority and includes the waiver for prior approval for equipment, subject to conditions being met, as a grant term and condition for competitive research awards.

### CAPACITY AWARDS

NIFA waives prior approval for special purpose equipment under the \$150,000 simplified acquisition threshold. NIFA has the authority to waive this prior approval for research institutions

and does so knowing that special purpose equipment is scientific in nature and relates directly to the goals of research and extension capacity grants. NIFA enforces the prior approval requirement for general purpose equipment.

### NIFA REQUIREMENTS FOR CAPACITY GRANTS (NON-COMPETITIVE)

You must have prior approval from NIFA before incurring expenditures for:

- General purpose equipment costing \$5,000 or more and having an anticipated useful life of more than one year; and
- Special purpose equipment costing \$150,000 or more and having an anticipated useful life of more than one year. (NIFA waives prior approval for special purpose equipment costing less than \$150,000.)

### DETAILS ABOUT PRIOR APPROVAL

- Provide requests, in writing, in advance of expenditure
- Approvals from NIFA will be in writing from the authorized departmental officer
- Requests must include item name, description, approximate cost, purpose, and estimated useful life
- Requests are specific to an individual grant
- Prior approval is required even if you purchase the equipment with multiple sources of funds
- Requests should be submitted as an attachment to [capacityequipment@nifa.usda.gov](mailto:capacityequipment@nifa.usda.gov). For more information and templates, please visit Capacity Grantee Resources at [www.nifa.usda.gov/program/capacity-grants](http://www.nifa.usda.gov/program/capacity-grants).

*continued next page >>*

## FACT SHEET: PRIOR APPROVAL FOR EQUIPMENT REQUIREMENT FOR NON-COMPETITIVE CAPACITY AWARDS (CONTINUED)

### EQUIPMENT DEFINITIONS

Source: Uniform Guidance (2 CFR 200.33, 200.48, and 200.89)

- **Equipment:** Tangible personal property having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by institution of higher education for financial statement purposes or \$5,000. (2 CFR 200.33)
- **General Purpose Equipment:** Not limited to research, medical, scientific, or other technical activities. Includes: motor vehicles, office and laboratory furnishings (not scientific laboratory equipment), air conditioning equipment, reproduction and printing equipment, and audio-visual equipment. (2 CFR 200.48)
- **Special Purpose Equipment:** Used only for research, medical, scientific, or other technical activities. Includes: research and laboratory equipment, including microscopes, x-ray machines, surgical instruments, and spectrometers. (2 CFR 200.89)

More information, resources, and FAQs are available at: [www.nifa.usda.gov/program/capacity-grants](http://www.nifa.usda.gov/program/capacity-grants). For assistance with grant-specific equipment prior approval questions or to submit a prior approval request, email [capacityequipment@nifa.usda.gov](mailto:capacityequipment@nifa.usda.gov)

### ADDITIONAL REQUIREMENTS RELATED TO EQUIPMENT PURCHASED WITH GRANT AWARD FUNDS (2 CFR 200.313 AND 200.439):

**Title:** Title to equipment acquired under a NIFA award vests in the awardee.

#### Use:

- 1) Use of the equipment is for the authorized purposes of the grant during the period of performance or until it is no longer needed for the purposes of the project, whether or not the federal award continues to support the project or program.
- 2) The grantee must not encumber the property without prior approval from NIFA.
- 3) When no longer needed for the original purpose or project, the equipment may be used for other activities in the following order or priority:
  - Activities under a federal award from NIFA
  - Activities under federal awards from other federal awarding agencies (this includes consolidated equipment for information technology systems)
- 4) As long as the equipment is used on the project or program for which it was acquired, you must make equipment available for use on other projects or programs currently or previously supported by the federal government, provided that such use will not interfere with the work for which it was originally acquired. First preference for other use must be given to other programs or projects supported by NIFA; second preference must be given to programs or projects under federal awards from other federal awarding agencies. Use for non-federally-funded programs or projects is also permissible. User fees must be considered if appropriate.

- 5) When acquiring replacement equipment, you may use the old equipment as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

### MANAGEMENT REQUIREMENTS

You must:

- 1) Maintain property records that include: a description of the property; a serial number or other identification number; the source of funding for the property (including the Federal Award Identification Number); the title holder; the acquisition date; cost of the property; percentage of federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposal and sale price of the property.
- 2) Take a physical inventory of the property and reconcile with the property records at least once every two years.
- 3) Develop a control system to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
- 4) Develop adequate maintenance procedures to keep the property in good condition.
- 5) Establish proper sales procedures – if you are authorized or required to sell the property – to ensure the highest possible return.

### DISPOSITION OF EQUIPMENT PURCHASED WITH GRANT FUNDS

You must request disposition instructions from NIFA prior to disposing of equipment when it is no longer needed for the original project or for other activities supported by any federal awarding agency. NIFA may approve transfer, sale, or disposal of the equipment and may or may not request compensation. If the equipment is sold, NIFA may permit you to deduct and retain from the federal share \$500 or 10 percent of the proceeds, whichever is less, for its selling and handling expenses.

**Equipment with a current per unit fair market value of less than \$5,000 may be retained, sold, or otherwise disposed of with no further obligation to NIFA.**

### RESOURCES

For more information and templates, please visit Capacity Grantee Resources at [www.nifa.usda.gov/program/capacity-grants](http://www.nifa.usda.gov/program/capacity-grants).



United States  
Department  
of Agriculture

Research,  
Education, and  
Economics

National Institute  
of Food and  
Agriculture

1400 Independence  
Avenue SW  
Washington, DC 20250

**November 9, 2016**

## **Frequently Asked Questions for Equipment Prior Approval for Capacity Grants**

**1. Q: What items of equipment need prior approval?**

A: Prior approval is required for General Purpose equipment costing \$5000 or more and having an anticipated useful life of more than one year. Special purpose equipment does not require prior approval UNLESS it costs \$150,000 or more.

**2. Q: What is General Purpose Equipment?**

A: General purpose is a category of equipment. The Uniform Guidance defines equipment as tangible personal property that has a useful life of more than one year and a per-unit acquisition cost of \$5000 or more (or the capitalization level established by the grantee for financial statement purposes). It further defines General purpose equipment as not limited to research, medical, scientific, or other technical activities. Examples of General purpose equipment include office equipment and furnishings, modular offices, telephone networks, information technology equipment and systems, air conditioning equipment, reproduction and printing equipment, audio visual equipment, and motor vehicles.

**3. Q: What is special purpose equipment?**

A: Special purpose equipment is used only for research, medical, scientific, or other technical activities. Examples of special purpose equipment include microscopes, x-ray machines, surgical instruments, and spectrometers.

**4. Q: Can I submit supplies for review and approval?**

A: No. Prior approval is not required for supplies therefore, NIFA will not review or provide prior approval for supplies. If, however, you have a question about allowability, you may contact the administrative contact for your award.

**5. Q: What if my University's internal equipment approval threshold is lower than NIFA's \$5000. Will NIFA approve my equipment under \$5000?**

A: Your University may require approvals for equipment below \$5000; this requirement does not transfer to NIFA's prior approval requirement which is set at \$5000 or more. The Uniform Guidance cites the capitalization threshold of an entity, which is a very specific standard used in accounting and is not the amount set by your institution for internal equipment purchase approval.

**6. Q: Does furniture in a lab require prior approval?**

A: Furniture is considered general-purpose equipment and if it exceeds \$5000 for a per-unit cost, you would need to request prior approval.

**7. Q: Do cars, trucks, and busses require prior approval?**

A: Cars, trucks and busses are all types of motor vehicles, which are categorized as general purpose equipment and therefore require prior approval if they cost \$5000 or more.



**8. Q: Is prior approval necessary for equipment used on farms for research and extension projects, such as tractors?**

A: Farming equipment, including motorized vehicles, tractors, mowers, etc., are considered General Purpose Equipment and require prior approval if the per unit acquisition cost is \$5000 or more.

**9. Q: If the truck or vehicle is equipped with specialized GPS, specialized guidance system, or other items, is it considered special purpose equipment?**

A: No. It is still a motor vehicle and motor vehicles are general purpose equipment that require prior approval. Because the other items are going to be attached to the vehicle, they would be part of the acquisition cost (See 2 CFR 200.2) and would therefore be part of the prior approval request.

**10. Q: When does the prior approval of equipment requirement take effect?**

A: NIFA will require prior approval for general purpose equipment (and special purpose equipment costing \$150,000 or more) for purchases beginning with FY 17 grants. While NIFA is not requiring prior approval of equipment for FYs preceding FY 17, it is still subject to the same criteria; all equipment purchases must benefit the applicable grant and be reasonable, necessary and allocable. It is important to maintain supporting documentation, to substantiate the purchase meets this criteria for audit or review purposes.

**11. Q: How do prior approval requirements apply if multiple sources of funds are used to purchase equipment?**

A: If you are using ANY grant funds or matching funds to purchase an item that meets the definition of equipment, you must request prior approval from NIFA, even if the amount of grant funds and/or match is less than \$5000. When multiple sources of funds are used, grantees should ensure all award numbers are listed in their request, either on the template or in a letter.

**12. Q: Can I submit one request for equipment prior approval for all my grants?**

A: No. Equipment prior approval is grant specific. You can submit one request for each grant and that request may contain multiple pieces of equipment.

**13. Q: Does the equipment need to be specifically listed in my plan of work?**

A: No. The Plan of Work is a high level overview of the goals and activities under the grant award and does not include items of equipment. However, to demonstrate that the equipment benefits the grant, you will need to explain in the prior approval request how the equipment aligns with and supports the goals and activities in the plan of work.



**14. Q: Am I expected to submit a separate equipment prior approval request if the equipment is part of a capacity project initiation request submitted through REEport?**

A: NIFA is exploring options to enable grantees to submit only one request through REEport and then have the request routed to the appropriate individuals for review. Once a process is finalized, further information will be provided to grantees.

**15. Q: What information needs to be in the equipment prior approval request?**

A: Equipment name; approximate cost; approximate useful life; and description/purpose which must include the explanation of how the equipment aligns with and supports the Plan of Work and includes whether the cost will be allocated across multiple funding streams or be used 100% by the grant. Grantees should ensure cost are reasonable, allocable and allowable.

**16. Q: How long will it take to receive prior approval?**

A: NIFA is committed to providing a response on prior approval within 30 days of receipt of complete information. If your request is part of a project initiation request that takes longer than 30 days, or is exceptionally complex, it may take longer than 30 days in which case NIFA will inform you about when we anticipate responding.

**17. Q: What do you mean by “within 30 days of receipt of complete information”?**

A: “Complete information” means that NIFA has sufficient information in order to render a decision. When NIFA receives a prior approval request, it may not include all the information needed by NIFA to render a decision. In such instances, NIFA will request additional information. For example, a grantee submits a request on August 1. NIFA requests follow up information on August 5. The grantee provides the additional information August 25. NIFA will respond to the request by September 25.

**18. Q: For vehicles, is there any special information that should be submitted as part of the prior approval request?**

A: Yes. The results/findings of a lease versus purchase analysis should be included so NIFA can determine if the institution is choosing the most reasonable option under the project.

**19. Q: Do I need prior approval to lease a vehicle (car, truck, bus, etc.)?**

A: No. Only vehicle purchases require prior approval, however, the lease expenditure must be reasonable, necessary and allocable to the grant.

**20. Q: What happens if I receive prior approval, but the actual price of the equipment is more than the estimated cost?**

A: Once you receive prior approval, you are not required to resubmit your request if the price increases. However you are still responsible for ensuring the cost is reasonable. Therefore, we strongly recommend that you maintain documentation to support that the cost is reasonable.



**21. Q: Is there a specific form I must use to submit a prior approval request?**

A: No. However, based on requests, NIFA made available a template for use with prior approval requests. The template and other resources are available on the NIFA website at <https://nifa.usda.gov/program/capacity-grants> under the newly created Capacity Grantee Resources page. Grantees may use this template or any other desired format so long as it contains the required information.

**22. Q: Is there a specific method I must use to submit equipment requests?**

A: No. You may submit your request in one of three ways: 1) in an email request at any time; or 2) as an attachment to your application via grants.gov.

**23. Q: What email address should I use to submit requests?**

A: NIFA established a dedicated email address for capacity equipment prior approval requests and questions: [capacityequipment@nifa.usda.gov](mailto:capacityequipment@nifa.usda.gov). This mailbox will be monitored daily and requests will be entered into a tracking log to ensure their review and notification within the 30-day window.

**24. Q: Will it ever take longer than 30 days to receive approval?**

A: Possibly. If, for example, NIFA requests the submission of additional information; or if the equipment request is exceptionally complex, the approval may take longer than 30 days.

**25. Q: Do I HAVE to submit a request before acquiring the equipment or will I be able to submit a list of equipment purchased after the fact?**

A: Prior approval means that NIFA must provide approval PRIOR to the purchase of the equipment.

**26. Q: Can anyone submit a prior approval equipment requests?**

A: The written request must be signed by an authorized representative (AR) for your grant; however other individuals may submit the request via email or REEport.

**27. Q: Who approves prior approval requests?**

A: The Authorized Departmental Officer (ADO) within the Office of Grants and Financial Management (OGFM) approves prior approval requests. Prior approval requests are related to grant administration and expenditures which is the responsibility of the OGFM Awards Management Division, not the National Program Leaders (NPLs).

**28. Q: How will NIFA respond to the request for prior approval?**

A: NIFA will send the decision letter to the requestor and/or Authorized Representative via email.

**29. Q: Does the equipment have to go through a competitive bidding process prior to the approval request or can the procurement process happen after the approval?**

A: No. In fact, we recommend that you obtain prior approval prior to the start of the procurement process.

# Sample Request

## Request for prior approval for equipment

Grantee Organization: Number One University		FAIN/Award Number: 41510-05500-41510-17-000	Date: 11/10/2016				
<p><b>Pursuant to 2 CFR 200.439, grantees must request prior approval to acquire equipment before purchasing equipment.</b> Equipment is defined in 2 CFR 200.33; 48, and 89. General purpose equipment having a useful life of more than one year and a per-unit acquisition cost of \$5,000 or more and special purpose equipment costing \$150,000 or more requires prior approval. To request prior approval, please complete this form, have it signed by the organization's Authorized Representative (AR) and submit to NIFA. Instructions are provided on the following page. Email complete and signed requests to <a href="mailto:capacityequipment@nifa.usda.gov">capacityequipment@nifa.usda.gov</a>.</p>							
Item Number	Item Name	Estimated or Actual Cost	Estimated useful life (in years)	Description/Purpose (include how it aligns to approved plan of work)	Comments	Supply? Y/N	Linked to Item #
1.	Example1: John Deere 62125M Cab Tractor and a John Deere H340 Farm Loader	\$47,500	10 years	This is a farm tractor and loader will be used on extension farm for farm research and demonstration projects. It will be used in plowing research and demonstration plots for animal and plant projects, as well as for producing of hay for research and demonstration projects at the research and demonstration farm, which aligns with the goals of Section 1444 and 1445 funds. Because the tractor is allocable to both Research and Extension funds, the costs will be allocated between the grants with 65% charged to extension and 35% charged to Research based on estimated benefits to the grant. Therefore \$30,875 to Extension funds.	Would like to acquire tractor and loader before 3/1/2017 to support spring farming	N	N/A

2.	<p>Example2: 2016 Fleet/Non-Retail Chevrolet Express Passenger RWD 3500</p>	<p>\$33,000 (includes tax, title, license and delivery)</p>	<p>17 years</p>	<p>It also aligns with our Plan of Work: Global Food Security - Plant Production Systems and Health planned program area, Outcome targets 3, 6, 8, and 10.</p>		<p>N</p>	<p>N/A</p>
<p>The 15 passenger van will be used to support the educational outreach programs conducted to fulfill the mission of the Cooperative Extension Program at Institution X. The vehicle will be used to help facilitate the transportation of limited resource program participants including small farmers, 4-H youth, volunteers and other individuals and/or staff. In many instances, it is more economical and efficient to transport program participants and staff in a group. Some specific uses for the vehicle include, but are not limited to the following:</p> <ul style="list-style-type: none"> <li>• Provide shuttle transportation to 250+ participants for annual Small Farms Week events and transport small farmers attending regular regional farm tours/field days.</li> <li>• Transport 4-H youth attending in-state/out-of-state workshops and conferences including National 4-H Conference, Citizen Washington Focus, North Carolina 4-H Congress and North Carolina 4-H State Council. The van will be used</li> </ul>							



6.	Ross Video Trackerless studio and switcher hardware	\$4,000	10 years	Hardware connections for the switcher keyboard – sold separate.		Y	3, 5
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Authorized Representative Signature Jane Smith, Vice President for Research & Public Service Date 11/6/16

Contact Name: John Jones, PD Phone Number 201-234-5678 Email jjones@no1univ.edu

## Capacity Grant Equipment Prior Approval Request Submission Checklist

This checklist is a tool to help capacity grantees ensure that their request for prior approval for equipment acquisition under their award includes all the necessary information for NIFA review and approval.

Item	Actions	Check Off
<b>Grantee Organization</b>	Listed the name of your organization as it appears on your Notice of Award	<input type="checkbox"/>
<b>FAIN/Award Number</b>	Included the FAIN/Award number contained on the Notice of Award for the grant for which the equipment is being purchased. Included only ONE FAIN/Award number per request.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>Item Number</b>	Used or inserted a new bulleted number to associate with item name	<input type="checkbox"/>
<b>Item name</b>	Included the name of the item	<input type="checkbox"/>
<b>Estimated or Actual Cost</b>	Included the estimated or actual cost of the piece of equipment	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>• Estimated cost is greater than \$5,000 for General Purpose Equipment</li> </ul>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>• Estimated cost is greater than \$150,000 for Special Purpose Equipment</li> </ul>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>• Estimated cost came from market research</li> </ul>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>• Estimated cost came from informal quote</li> </ul>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>• Estimated cost came from formal quote, response to RFQ, or RFP (bid)</li> </ul>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>• Other</li> </ul>	<input type="checkbox"/>
<b>Estimated Useful life</b>	Included the estimated useful life of the piece of equipment. This may be based on manufacturer specifications, University schedules, etc.	<input type="checkbox"/>
<b>Description/Purpose</b>	Described the piece of equipment, what it is used for, how it supports grant goals/benefits the grant, and where it aligns in the Plan of Work. Addressed the following questions:	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>• What does the equipment do?</li> </ul>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>• What function will it perform under the grant?</li> </ul>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>• What grant activity or statutorily authorized grant purpose does the equipment support?</li> </ul>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>• Will it be used 100% on the grant? If no, did you:                             <ul style="list-style-type: none"> <li>○ describe what % or proportion of time it will be supporting the grant</li> <li>○ What dollar amount you propose charging to the grant?</li> <li>○ What other programs/activities it will be supporting, with the amount of the estimated cost those programs will support (i.e the cost allocation between funding streams)?</li> </ul> </li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
	<ul style="list-style-type: none"> <li>• Did you describe where/how it aligns with the approved plan of work?</li> </ul>	<input type="checkbox"/>
<b>Comments</b>	Included pertinent information related to purchase of equipment.	<input type="checkbox"/>
	Included a timeframe needed by if the request is time sensitive or urgent	<input type="checkbox"/>
<b>Supplies</b>	Entered Y if the item meets the definition of supply in the Uniform Guidance but is part of the acquisition cost of an item of equipment also included in the request.	<input type="checkbox"/>
<b>Linked to item number</b>	If you indicated YES in the supplies column, listed the item number from first column for the piece of equipment that the supply is necessary to acquire	<input type="checkbox"/>



# REQUEST FOR PRIOR APPROVAL FOR EQUIPMENT

<b>Grantee Organization:</b>	<b>FAIN/Award Number:</b>	<b>Accession Number:</b>	<b>Date:</b>				
<p><b>Pursuant to 2 CFR 200.439, grantees must request prior approval to acquire equipment before purchasing equipment.</b> Equipment is defined in 2 CFR 200.33; 48, and 89. General purpose equipment having a useful life of more than one year and a per-unit acquisition cost of \$5,000 or more and special purpose equipment costing \$150,000 or more requires prior approval. To request prior approval, please complete the form, have it signed by the organization's Authorized Representative (AR) and submit to NIFA. Instructions are provided on the following page. Email complete and signed requests to <a href="mailto:capacityequipment@nifa.usda.gov">capacityequipment@nifa.usda.gov</a>.</p>							
Item Number	Item Name	Estimated or Actual Cost	Estimated useful life (in years)	Description/Purpose (include how it aligns to approved plan of work)	Comments	Supply? Y/N	Linked to Item #
1.							
2.							
3.							
4.							
5.							
6.							

Authorized Representative Signature \_\_\_\_\_ Date \_\_\_\_\_

Contact Name \_\_\_\_\_ Phone Number \_\_\_\_\_ Email \_\_\_\_\_

# INSTRUCTIONS FOR PRIOR APPROVAL REQUEST TEMPLATE

1. **Grantee Organization:** Please insert the name of the entity who received the grant (i.e. Central State University).
2. **FAIN/Award Number:** Please insert the FAIN/Award number under which the equipment is being purchased. You must submit different requests or request forms for different grants, therefore there can only be one grant number listed on each request. Date: Include the date the request is submitted to NIFA.
3. **Accession Number:** Insert Accession Number
4. **Item number:** This is prefilled and assigns a number to each equipment item to allow ease of cross reference.
5. **Item Name:** Please list the name of the item (i.e. John Deere 6M row crop tractor)
6. **Estimated or Actual Cost:** Insert the estimated cost based on market research of the actual cost based on submitted quotes, bids or other documentation. This figure maybe an estimate. Items costing less than \$5,000 do not need prior approval unless they are part of the per-unit cost of a piece of equipment and are required for the equipment to function.
7. **Estimated useful life:** Insert the estimated useful life of the piece of equipment. Under the Uniform Guidance equipment has a useful life of one year or more.
8. **Description/Purpose:** Describe the piece of equipment, what it is used for, how it supports the grant goals/benefits, and allocation of costs, and how it aligns to the approved Plan of Work. (Example: The row crop tractor is an all-purpose piece of farm equipment with high power density, low weight, and high horsepower rating and is capable of transporting applications. The tractor will be used to support our agricultural extension program farm to assist with crop management. This aligns with Global Food Security - Plant Production Systems and Health planned program area.)
9. **Comments:** Use this space to provide any additional information about the request, including any time sensitivity.
10. **Supplies:** Please indicate YES if this would normally be a supply (item costing less than \$5,000 with a useful life of less than one year) but is included in the request because it is required to make another listed equipment item function and is therefore part of the per unit cost of acquiring the piece of equipment. If the item is a piece of equipment costing \$5,000 or more (or \$150,000 or more in the case of special purpose equipment), please indicate NO.
11. **Linked to item #:** If you indicated YES in the supplies column, please list the Item Number to which this item is linked.
12. **Authorized Representative Signature:** Have the individual authorized to make decisions on behalf of the grant sign the request.
13. **Date:** Enter the date the request is signed.
14. **Contact Name:** Enter the point of contact NIFA should reach out to in the event of questions.
15. **Phone number:** Enter the phone number of the point of contact NIFA should reach out to in the event of questions.
16. **Email:** Enter the email address of the point of contact NIFA should reach out to in the event of questions. The NIFA Authorized Departmental Officer will email approvals or questions to this email address.

***Please Note:***

If more space is required, please attach an additional Word document.

Submit prior approval requests via email to [capacityequipment@nifa.usda.gov](mailto:capacityequipment@nifa.usda.gov).





## CURRENT AND PENDING SUPPORT

**Name:**

**Instructions:**

**Who completes this template:** Each project director/principal investigator (PD/PI) and other senior personnel that the Request for Applications (RFA) specifies

**How this template is completed:**

- Record information for active and pending projects, **including this proposal**.
- All current efforts to which PD/PI(s) and other senior personnel have committed a portion of their time **must** be listed, whether or not salary for the person involved is included in the budgets of the various projects.
- Provide analogous information for all proposed work which is being considered by, or which will be submitted in the near future to, other possible sponsors, including other USDA programs.
- For concurrent projects, the percent of time committed must not exceed 100%.

**Note:** Concurrent submission of a proposal to other organizations will not prejudice its review by NIFA.

NAME (List/PD #1 first)	SUPPORTING AGENCY AND AGENCY ACTIVE AWARD/PENDING PROPOSAL NUMBER	TOTAL \$ AMOUNT	EFFECTIVE AND EXPIRATION DATES	% OF TIME COMMITTED	TITLE OF PROJECT
	<b>Active:</b>				
	<b>Pending:</b>				

***This file MUST be converted to PDF prior to attachment in the electronic application package.***



## FINANCIAL CONFLICT OF INTEREST (FCOI)

**Responsible Official: Associate Vice President for Business & Finance**

**Responsible Office: Business & Finance**

**Effective Date: Updated, October 10, 2017**

### Scope

This document sets forth the West Virginia State University Research & Development Corporation's policy on disclosure of conflict of interest.

### Reason for Policy

As a recipient of federally sponsored projects, Research & Development Corporation must comply with the Conflict of Interest policy established by the federal Office of Management and Budget (OMB) 2 CFR 200.112 Conflict of Interest, as well as the guidelines and policies set by the National Institutes of Health ([grants.nih.gov/grants/policy/coi/coi\\_faqs.htm#3181](http://grants.nih.gov/grants/policy/coi/coi_faqs.htm#3181)) and the National Science Foundation ([nsf.gov/pubs/policydocs/pappguide/nsf16001/aag\\_4.jsp](http://nsf.gov/pubs/policydocs/pappguide/nsf16001/aag_4.jsp)).

The federal policies require that Research & Development Corporation establish and administer a financial disclosure policy for investigators and a program for training investigators in that policy. This is designed to ensure appropriate management of actual or potential conflicts of interest.

**Disclosure of Significant Financial Interests.** The Principal Investigator (PI) and any other person(s), regardless of title or position, who is responsible for the design, conduct, or reporting of grant funded programs and/or research or proposed for such funding, which may include, for example, collaborators or consultants shall complete the "Conflict of Interest Disclosure" form located on the West Virginia State University Research & Development Corporation website and disclose all "Significant Financial Interests" of the Investigator and/or the Investigator's spouse, partner, and dependent children.

### Significant Financial Interest

1. Definition. A Significant Financial Interest means one or more of the following interests, if it reasonably appears to be related to the Investigator's institutional responsibilities, including all research, teaching and/or service to the University:
  - a. With regard to any publicly traded entity, a Significant Financial Interest exists if the value of any remuneration received from the entity in the twelve months preceding the disclosure *and* the value of any equity interest in the entity as of the date of the disclosure, when aggregated, exceeds \$5,000. Remuneration includes any salary and any payment for services not otherwise identified as salary (e.g. consulting fees, honoraria, paid authorship); equity interest includes any stock, stock option, or other ownership interest, as determined through reference to public prices or other reasonable measures of fair market value.
  - b. With regard to any non-publicly traded entity, a Significant Financial Interest exists if the value of any remuneration received from the entity in the twelve months preceding the disclosure, when aggregated, exceeds \$5,000, or when the Investigator (or spouse, partner, or dependent children) owns *any* equity interest, regardless of dollar value.
  - c. Intellectual property rights and interests (e.g. patents and copyrights) upon receipt of income related to such rights and interests. This does not include any income received from West Virginia State University for intellectual property rights assigned to West Virginia State University based on agreements to share in the royalties related to such rights in conformity with the University's Intellectual Property policy.
  - d. Any occurrence of reimbursed or sponsored travel related to your institutional responsibilities must also be disclosed, including instruction, research or service to West Virginia State University, with the exception of any travel reimbursed or sponsored by a federal, state or local government agency, an institution of higher

education, an academic teaching hospital, a medical center, or a research center affiliated with an institution of higher education. Travel reimbursed by West Virginia State University from a sponsored fund account whose sponsor is an entity that is *not* one of those exempt entities shall be treated as a Significant Financial Interest. The Investigator must disclose the purpose of the trip, the identity of the sponsor and/or organizer, the destination and its duration. Additional information, including the estimated cost of travel, may be requested by the RIO and must be furnished upon request.

2. **Exclusions.** The term “Significant Financial Interest” does not include: a) salary, royalties, or other remuneration from West Virginia State University; b) income from investment vehicles such as mutual funds or retirement accounts, as long as the Investigator does not directly control the investment decisions made in these vehicles; c) income from seminars, lectures, or teaching engagements sponsored by government agencies, institutions of higher education, academic teaching hospitals, medical centers, or research institutes affiliated with institutions of higher education; d) income from service on advisory committees or review panels for government agencies, institutions of higher education, academic teaching hospitals, medical centers, or research institutes affiliated with institutions of higher education.

## Timing of Required Disclosures.

1. Investigators must provide all required financial disclosures at the time a proposal is submitted.
2. In addition, Investigators must update those financial disclosures:
  - a. Within thirty (30) days of discovering or acquiring (e.g., through purchase, marriage or inheritance) any new Significant Financial Interest; and
  - b. Annually within the period of the award, beginning with the anniversary date of the original disclosure.

## Review of Financial Disclosures.

The following process shall apply to financial disclosures submitted by Investigators.

1. Determination of Financial Conflicts of Interest. The Associate Vice President for Business & Finance shall review each disclosed Significant Financial Interest; determine whether such Significant Financial Interest relates to federally-funded research, and, if so related, determine whether a Financial Conflict of Interest exists; and determine what conditions or restrictions, if any, should be imposed by the institution to manage, reduce, or eliminate such conflict of interest.
2. “Financial Conflict of Interest.” A “Financial Conflict of Interest (FCOI)” exists when the Associate Vice President for Business & Finance reasonably determines that a Significant Financial Interest could directly and significantly affect the design, conduct, or reporting of federally-funded research or educational activities.
3. Management of Financial Conflicts of Interest. If the Associate Vice President for Business & Finance determines that a Significant Financial Interest constitutes a Financial Conflict of Interest, they will convene a committee consisting of faculty, senior staff and/or outside experts, referred to as the “FCOI Committee”. The FCOI Committee will review the research, the financial interests in question, and the areas of conflict, and devise a plan for the management of the Financial Conflict of Interest (a “Management Plan”) with a combination of elements it deems most conducive to the continued objective pursuit of research. The Management Plan may include conditions or restrictions to manage, reduce, or eliminate Financial Conflicts of Interest, which may include (but are not limited to): a) monitoring of research by independent reviewers; b) modification of the research plan; c) disqualification from participation in the portion of the federally-funded research that would be affected by Significant Financial Interests; d) divestiture of Significant Financial Interests; e) severance of relationships that create conflicts; or f) public disclosure of Financial Conflicts of Interest.

The Investigator will be consulted as to the implementation of the Management Plan; the Investigator must agree to the plan before the research can proceed. If the FCOI Committee and the Investigator cannot agree upon a management plan, the relevant regulatory bodies and funding agencies will be notified.

4. Reporting of Financial Conflicts of Interest.
  - a. **Sponsoring agency.** Significant Financial Interests that are determined by the Associate Vice President for Business & Finance to be Financial Conflicts of Interest will be reported to the sponsoring agency in accordance with its requirements within 60 calendar days of the original disclosure.
  - b. **Public request.** As required by sponsoring agency regulations, information on the nature of such Financial Conflicts of Interest will be made available to members of the public by the Associate Vice President for Business & Finance in response to inquiries specifying the investigator name and the research project in question within 5 business days of receipt of such requests.
  - c. **University reporting.** The Associate Vice President for Business & Finance will also compile regular

reports to the Committee on Audit of the West Virginia State University Board of Governors for review and oversight.

## Enforcement

The Research & Development Corporation shall establish appropriate mechanisms for enforcement of this policy, which shall provide for sanctions where appropriate.<sup>1</sup> Disciplinary proceedings initiated in connection with this policy shall be conducted in accordance with the West Virginia State University Faculty Handbook, the West Virginia State University Employee Handbook or the Student Code of Conduct. All relevant regulatory bodies and funding agencies will be promptly informed of disciplinary sanctions.

## Records

The Research & Development Corporation shall maintain records of all financial disclosures and of all actions taken to resolve Financial Conflicts of Interest for at least three years beyond the termination or completion of the grant to which they relate, or until the resolution of any federal action involving those records, whichever is longer.

## Training

Investigators on NIH/PHS-funded projects. Each Investigator (including senior/key personnel) on projects funded by or proposed to NIH or other Public Health Service (PHS)-affiliated agencies must complete training in the University's financial conflict of interest policy. For Investigators of current or pending NIH grants as of July 23, 2012, this training will consist of a mandatory workshop to be scheduled by the Office of Research and Public Service no later than **August 24, 2012**, covering institutional policies, Investigator responsibilities under that policy, and the federal regulations that mandate the policy.

*New or previously unfunded Investigators.* New and/or previously unfunded Investigators who notify the Office of Research and Public Service of their intent to submit a research proposal to NIH or another PHS-affiliated agency after **August 24, 2012** will be required to complete training (and make the disclosures described above) prior to submission of their proposal. This training will consist of a scheduled meeting with an assigned member of the Office of Research and Public Service staff and the Associate Vice President for Business & Finance.

- *Investigators on non-NIH/PHS projects.* For Investigators sponsored by or seeking funding from NSF and/or other federal agencies, as well as any Investigators initiating research sponsored by a private, for-profit entity, the above training activities are optional but strongly recommended.
- *Repeat training.* Group training of active NIH/PHS-funded Investigators, consisting of the mandatory workshop, will be repeated (i) every four years and (ii) on any occasion when West Virginia State University revises its Financial Conflict of Interest policies and procedures in any manner that affects the requirements of Investigators.

## Disclosure Statement

Copies of the University's Disclosure Statement are available online at [wvstateu.edu/rdcorp](http://wvstateu.edu/rdcorp). Click the Contractual Packet, then choose Conflict of Interest Disclosure. This Disclosure Statement must be completed by all senior personnel who are submitting proposals to a federal funder. The certification page of a proposal cannot be signed until forms for all Investigators are submitted to the Associate Vice President for Business & Finance. By signing this form, the applicant certifies that he/she has read this section of the Faculty Handbook, Employee Handbook and/or Student Code of Conduct and that he/she either a) does not have potential Financial Conflicts of Interest ("*I hereby certify that I have read the Financial Disclosure Policy in the West Virginia State University Faculty Handbook, Employee Handbook and/or Student Code of Conduct which is effective for all federal proposals submitted through the University. I certify to the best of my knowledge that neither I nor my spouse, partner, or dependents hold any significant financial interests that would reasonably appear to be related to my research, teaching and service responsibilities to West Virginia State University*") or b) does have potential conflicts ("*I have the following relationships, affiliations, activities, or interests (financial or otherwise) which constitute potential conflicts under the West Virginia State University Conflict of Interest policy*"). In either case, the applicant also

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<sup>1</sup> Such sanctions may include, but are not limited to, any one or more of the following: Letter of admonition; temporary suspension of access to active research funding, either for a fixed term or pending completion of a remediation plan; temporary suspension of rights to apply for internal and external research funding as a PI, either for a fixed term or pending completion of re-training and remediation; investigation and mitigation of possible research bias resulting from improperly disclosed Significant Financial Interests, and reporting of corrective action to the relevant funding agency or agencies; inquiry into possible research misconduct in accordance with the University's policies and procedures; non-renewal of appointment, as per the terms and procedures outlined in the Faculty Handbook; involuntary termination of employment, as per the terms and procedures outlined in the Faculty Handbook. This passage shall not be construed to contradict or supersede any disciplinary policies and procedures detailed elsewhere in the Faculty Handbook.

declares that he/she will notify the Associate Vice President for Business & Finance of any change or discovery requiring modification of the above statement.

## **Sub-recipients**

The Research & Development Corporation is responsible for ensuring all sub-recipients' compliance with the applicable federal regulations regarding Financial Conflicts of Interest. To this end, the Research & Development Corporation shall enter a written agreement with each sub-recipient that shall specify whether this policy, or the applicable policy of the sub-recipient's institution, will apply to sub-recipient Investigators. Said agreement will specify the timing for reporting of FCOIs by sub-recipients to West Virginia State University Research & Development Corporation to enable the timely review and reporting of such FCOIs in compliance with funding agency requirements.



## INSTITUTIONAL REVIEW BOARD

### Human and Animal Research Information and Application/Registration Forms Institutional Assurance Concerning Research

#### I. GENERAL POLICIES AND RESPONSIBILITIES

All review of research activities involving human and animal subjects covered by this policy shall be carried out by the WVSU-IRB following the procedures set forth in this policy.

##### A. University Commitments

West Virginia State University is committed to safeguarding the rights and welfare of all people who participate in research conducted by University faculty, staff and students. It is also committed to insuring humane care and use of animals in teaching and research. WVSU supports responsible experimentation that promises to increase knowledge and understanding and encourages the highest ethical standards among University researchers.

In addition to assuring compliance with the Department of Health and Human Services (DHHS) regulations 45 CFR 46, as specified in the Office for Protection from Research Risks (OPRR) 1983 report, *Protection of Human Subjects*, the University accepts responsibility for complying with Food and Drug Administration (FDA) regulations (21 CFR 56) and all other applicable state and local laws as they may relate to research covered by the DHHS policy. Categories of research exempted from this policy are those specifically listed in 45 CFR 46.101 (2) (B) 1 through 6. However, the WVSU-IRB requires all research—exempt or non-exempt—to be formally proposed and explained to the IRB.

West Virginia State University also abides by the provisions of the *DHHS Guide to the Care and Use of Laboratory Animals and Principles for Use of Animals*, the Animal Welfare Act PL 85-544, and the Standards for Accreditation by the American Association for the Accreditation of Laboratory Animal Care (AAALAC), and any other applicable federal regulations.

##### B. General Goals of the WVSU-IRB

The general goals of the WVSU-IRB are to

1. protect the rights of human participants in research studies, including their rights to give informed consent and to have their safety protected from undue risk;
2. ensure the humane care and use of animals in research and teaching, and to approve only experiments using animals that are justified in benefits for teaching and new knowledge.

##### C. General Charge to the WVSU-IRB

The WVSU-IRB has the responsibility and authority to review and approve all research projects by WVSU faculty, staff, and students involving human or animal participants. It will approve only those experiments that conform to the professional standards as understood within the relevant discipline.

##### D. Responsibilities and Authority of the WVSU-IRB

1. Review all new and ongoing projects involving human or animal participants at convened WVSU-IRB meetings at which time the majority of the Board's membership constitutes a quorum, with a WVSU-IRB member whose concerns are primarily in non-scientific areas being included in the quorum. Voting on projects is limited to duly appointed Board members. Excluded from this process are those submissions whose researchers are requesting expedited review.
2. Notify investigators and other signatories on the research proposal of the results of the WVSU-IRB review.
3. Review projects on an annual basis or more frequently as deemed appropriate.
4. Require that the informed consent procedure is in accordance with WVSU-IRB policy.

5. Observe or have a third party observe the consent process and the research, when appropriate.
6. Require written notification by investigators when changes in research activity are proposed.
7. Require prompt reporting by investigators when unanticipated problems involving risks to participants occur.
8. Suspend or terminate approval of research that has been associated with unexpected serious harm to participants or that is not being conducted in accordance with the WVSU-IRB's decisions. If questions arise concerning legal, moral or ethical issues involved in research, the WVSU-IRB will meet to discuss the issues, using consultants from the research area at hand, and meet with the researcher, if possible, before suspension. The privacy rights of research subjects and WVSU students are of paramount importance.
- 9.a. Report to the investigators and their appropriate supervisors (e.g., unit head, department chair or dean) any suspension or termination of approved research, including the Faculty Senate's Research & Development Committee if that Committee was involved.
- 9.b. Report to the Secretary of DHHS or any applicable funding agency--when the agency grant, contract, or fellowship--regarding (1) serious or continuing noncompliance by investigators with the requirements and determinations of the WVSU-IRB, (2) suspension or termination of approved research that is not being conducted in accordance with the WVSU-IRB's requirements, or (3) any unexpected serious harm to participants associated with research project.
10. Advise and consent with investigators regarding specific problems associated with protocols involving human subjects.
11. Distribute University guidelines to aid principal investigators in the preparation of their applications for approval of research involving human and animal participants.
12. Maintain complete records.
13. Interpret government and University policies pertaining to the protection of human and animal research participants.
14. Develop and publish University policies and procedures governing research involving human or animal participants.
15. Provide consultation through its Chair to any participant or principal investigator.
16. Establish procedures for monitoring implementation of WVSU-IRB action.
17. Maintain communication with Federal, State and local agencies and institutions to insure that the WVSU-IRB procedures are current and consistent.
18. Coordinate review of research carried out at off-campus sites.
19. Report any changes in WVSU-IRB membership to the University President through the Board Chair.

#### **E. Composition of the WVSU-IRB**

The WVSU-IRB is sufficiently qualified through the experience, expertise and diversity of its members, including sensitivity to community attitudes, to command respect for its advice in safeguarding the rights and welfare of research participants.

The WVSU-IRB shall be composed of at least eight members from the University, representing diverse backgrounds and possessing professional competence necessary to review the specific research activities assigned to it. The WVSU-IRB shall include both genders and various WVSU professions. It is strongly recommended that at least one member have a background in social science, at least one member have a background in natural science, and at least one member whose primary expertise is in a non-scientific area. In addition, two additional members from the WVSU community are to be included who have no formal affiliation with the University. At any time, consultants may be sought, but these persons may not participate by vote in the WVSU-IRB actions.

Becoming a member shall occur as follows: The Chair of the Faculty Senate shall announce during a Senate meeting that one or more members are needed for the WVSU-IRB. Nominees can put their own names forward or be suggested (with their permission) by others. Potential members of the WVSU-IRB will be then reviewed by the Faculty Senate Executive Committee, then passed on to the University President, who shall appoint the member(s) for a three-year term. The WVSU-IRB shall elect its chair annually. For the purposes of continuity and rotation, initial members of the IRB shall serve staggered one-, two- and three-year terms.

Responsibility and Authority of West Virginia State University

1. Legal assistance. The firm of Steptoe & Johnson, Clarksburg Office, is available to the WVSU-IRB

for legal consultation and advice.

2. **Liabilities.** The University is legally responsible for the acts and omissions of its investigators while acting in the course and scope of their University duties. In the event of a suit against investigators or members of the WVSU-IRB based on their actions in connection with a research activity involving human or animal participants, the University would be obligated to assume their defense if the research project was approved by the WVSU-IRB in accordance with this policy.

It is assumed that a principal investigator has, or should have, knowledge of the applicable University policy requiring that every research activity placing human or animal participants at risk be reviewed by the WVSU-IRB. If an investigator fails to obtain such approval prior to involvement of human or animal participants, the investigator would be acting outside the scope of her/his duties, and the University would not be obligated to defend or indemnify the investigator if legal actions were initiated by a participant.

## **II. INFORMATION AND INSTRUCTIONS FOR FILING RESEARCH PARTICIPANT PROTECTION PROTOCOLS WITH THE WEST VIRGINIA STATE UNIVERSITY INSTITUTIONAL REVIEW BOARD**

### **A. General Information**

In accordance with Department of Health and Human Services regulations, West Virginia State University recognizes three categories of review for research involving human participants: full, exempt, and expedited. It is anticipated that most research activities carried out at WVSU will fall under the exempt and expedited review categories in that they involve relatively low-risk procedures. The following guidelines will allow the investigator to determine the appropriate application format.

The standard review criteria are used regardless of the risk level of the proposed study. It must be emphasized that WVSU-IRB review concerns research, and thus a project must be clearly defined. The nature of the procedures in the study defines the level of review required.

The following definitions are used by the WVSU-IRB when research projects involve human participants:

1. **HUMAN PARTICIPANT** is an individual about whom an investigator conducting research obtains data through intervention or interaction with the individual or through identifiable private information.
2. **RESEARCH** is a systematic investigation explicitly designed to develop or contribute to generalizable knowledge. (In-class activities conducted by instructors are not automatically subject to WVSU-IRB review unless they constitute “research” as described herein.)
3. **RISK AND MINIMAL RISK.** The term “minimal risk” means that risks anticipated in the proposed research are not greater, considering probability and magnitude, than those ordinarily encountered in daily life or during the performance of routine physical or psychological examinations or tests. Using “minimal risk” as a goal, the WVSU-IRB will use the “reasonable person standard” to compare the risks of research to those in the daily life of a typical person in the anticipated participant population.
4. **BENEFIT.** To a certain extent risk is elevated relative to the potential benefit(s) of the research. The WVSU-IRB applies two categories when considering risk/benefit relationships of proposed research.
  - a. Research involving greater than minimal risk but presenting the prospect of direct benefit to the individual.
  - b. Research involving greater than minimal risk and no prospect of direct benefit to individual participants but likely to yield generalizable knowledge about the participant’s disorder or condition. This risk can be only a “minor increase over minimal risk.” The experience should be reasonably commensurate with those the participant would ordinarily encounter.
5. **EVALUATIONS OF RISK IN RELATION TO BENEFITS.** Risks to subjects are reasonable in relation to anticipated benefits, if any, to subjects, and the importance of the knowledge that may reasonably be expected to result. In evaluating risks and benefits, the WVSU-IRB will consider only those risks and benefits that may result from the research (as distinguished from risks and benefits of therapy subjects would receive even if not participating in the research). The WVSU-IRB will not consider possible long-range effects of applying knowledge gained in the research (for example, the possible effects of the research on public policy) as among those research risks that fall within the purview of its responsibility. (45 CFR 46.111 (a)(2).

### **B. Actions**

Applying the criteria for IRB research review set forth in 45 CFR 46.111, the WVSU-IRB will review each proposal and take one of the following actions:

1. *Approve the research.* Although the research may involve some risk to the participants, the WVSU-IRB may find that the risk is minimal, and that the investigator has taken all practical steps to minimize the risk.
2. *Conditionally approve the research.* This action entitles the investigator to proceed with the project provided that certain conditions are fulfilled as specified by the WVSU-IRB. Conditions may include items such as revising the consent form to explain the procedure more clearly, adding a foreign language version of the consent form, or receiving clearance from the student health service.
3. *Withhold approval of the research with a request for resubmission of the protocol.* This occurs when the WVSU-IRB believes that it has insufficient information to take action, or when it feels the research design contains flaws or characteristics that should be revised to reduce risks to participants. The WVSU-IRB may ask the investigator to provide for emergency back-up medical care, to take further steps to protect the confidentiality of the participants, or to develop a substitute procedure.

### **C. Informed Consent**

1. Except as provided in these documents, legally effective informed consent must be obtained from any research participant or the participant's legally authorized representative who, in the course of a research protocol, is exposed to the risk of physical, psychological, or social injury. Informed consent is defined as the knowing consent of an individual or her/his legally authorized representative so situated as to be able to exercise free power of choice without undue inducement or any element of force, fraud, deceit, duress, or other form of constraint or coercion. The term "participant" shall, where appropriate, mean the participant or the participant's legally authorized representative.

Legally effective informed consent includes at a minimum both the investigator's oral explanation of the research to the participant and the potential participant's expected involvement therein, as well as the investigator's response to any or all questions that the participant may have concerning the research protocol. In certain instances, this will required documentation of consent using a WVSU-IRB approved consent form, which is signed by the investigator and by the participant.

Informed consent can be sought only under circumstances which

- provide the participant with sufficient opportunity to freely consider whether she/he wishes to be involved in the research and
- minimize any possibility of coercion or undue influence.

In those research settings in which risk to participants may be increased by written records of their names, or in observational studies of naturally-occurring human interaction, the requirement of informed consent must nevertheless be met. The researcher must provide a written explanation to the WVSU-IRB of how the participants' rights to privacy and anonymity will be protected. It is strongly recommended that in such instances, investigators develop an information letter to be given to the participants. This letter should be submitted with the WVSU-IRB application, and it will be subject to committee review.

Any or all of the requirements for obtaining consent may be waived by the WVSU-IRB during its review of a proposal, but only under certain circumstances as specified in 45 CFR 46.101(b).

The following guidelines are to be used when preparing a Consent Form:

- a. The consent form is to be written in narrative form and include all information the participant should know in making her/his decision whether to participate.
- b. Statements must be easily readable and understandable. Technical terminology and abbreviations are not to be used unless clearly defined.
- c. The consent form must be in the fluent language of the participant. However, translations of consent forms should not be done until the English-language version has been approved by the IRB. Furthermore, translations **MUST** either be done or verified by a qualified faculty member of the University or someone designated by that faculty member.
- d. All participants are to be given sufficient time to consider whether they wish to participate before signing the consent form.
- e. The investigator is reminded that the consent form is simply the written documentation of the consent process. Oral explanations are to be given to each prospective participant, and the participant is to be encouraged to ask questions.
- f. In reviewing research protocols and consent forms, WVSU-IRB members are particularly cognizant of research involving minors. All research involving minors must conform to the DHHS regulations, as

stated in “Additional Protection for Children Involved as Subjects in Research” (45 CFR 46.401-409). The specific requirements are listed in Section 11.d below.

#### **D. Research Involving Minor Participants**

The Department of Health and Human Services issued regulations, effective June 6, 1983, giving additional protection to children involved as participants in research. The regulations contained in “Additional Protection for Children Involved as Subjects in Research” (45 CFR 46.401-409) must be applied to all research involving minors which is reviewed by the WVSU-IRB.

A minor is a person under age 18 who does not have the legal authority to consent. Emancipated minors, whom the state gives the right to consent and contract as adults, are to be treated as adults. The regulations governing children in research dictate that investigators consider the age, maturity, and psychological state of the participating children and obtain the legal consent from the responsible parent or guardian. If the legal consent is provided by the parent or guardian, in addition, the children’s assent is required.

Regulations define “assent” as the child’s affirmative agreement to participate. Further, the regulations dictate that “mere failure to object should not, in the absence of affirmative agreement, be construed as assent.”

The assent procedure may be represented by an assent form or by a prepared script of the explanation to be tendered by the investigator. The following areas must be addressed in the assent procedure, utilizing language appropriate to the child’s age and/or developmental level:

1. The rationale for asking the child to participate
2. From the child’s point of view, description of what is to occur
3. The risk to the child
4. The benefit to the child
5. Identification of the researcher by name and telephone number in case questions should arise before and after participation
6. In a non-therapeutic research, a statement that the child has a choice to participate in or to withdraw from the research at any time without any negative consequences
7. A statement that the child can retain a copy of the assent form
8. Date and signature lines for the investigator and, if appropriate, for the child.

#### **E. Procedure for Full Review**

Unless expedited or exempt review is specifically requested, all proposals will undergo full review by the WVSU-IRB. The investigator will complete the Application to the WVSU Institutional Review Board for Approval of Research. For full review, the investigator should submit 10 copies of the application, with any applicable supporting material, to the Chair of the WVSU-IRB. All members of the WVSU-IRB will review the proposal and supply written recommendations. When necessary, the opinions of an outside consultant expert (i.e., medical, legal, etc.) may be sought. At any time during the review process, the WVSU-IRB may request further information. By a simple majority vote of all its members, the WVSU-IRB will take one of the three actions specified in Section 11.b, subparts b.1.- b.3.

A written decision, with explanation where necessary, will be sent to the investigator and to the signatories on the application. The review process typically will require two weeks.

#### **F. Categories of Human Research Exempt from Full WVSU-IRB Review**

In accordance with 45 CFR 46.101, the following research activities may be exempt from full review by the WVSU-IRB:

1. Research conducted at established or commonly accepted educational settings, involving normal educational practices, such as:
  - a. research on regular and special education instructional strategies or
  - b. research on the effectiveness or of the comparison among instructional techniques, curricula, or classroom management methods.
2. Research involving the use of educational tests (cognitive, diagnostic, aptitude, achievement) if information taken from these sources is recorded in such a manner that participants cannot be identified, directly or through identifiers linked to the participants.
3. Research involving survey or interview procedures with adults age 18 or over except where all of the conditions below\* apply. All research, involving survey or interview procedures is exempt, without

exception, when the respondents are elected or appointed public officials or candidates for public office.

4. Research involving the observation (including observation by participants) of public behavior except where all of the conditions below\* apply.

\*a. Conditions for #3 and #4 above:

- a. Responses/Observations are recorded in such a manner that the human participants can be identified, directly or through identifiers linked to the participants, and,
- b. The participants' responses (or observations recorded about the participant) if they become known outside the research, could reasonably place the participant at risk of criminal or civil liability or be damaging to the participant's financial standing or employability, and
- c. The research deals with sensitive aspects of the participant's own behavior such as illegal conduct, drug use, sexual behavior, or use of alcohol.
- d. Research involving the collection or study of existing data, documents, records, pathological specimens, or diagnostic specimens, if these sources are publicly available or if the information is recorded by the investigator on such a manner that participants cannot be identified, directly or through identifiers linked to the participants.

### **Procedure for Applying for Exempt From Full Review**

Investigators seeking the exempt from review category will complete the WVSU-IRB Application for Approval of Research, checking the "exempt from full review" option. This form will assist researchers and Department Chairs in certifying that proposed research qualifies for expedited review and specifying which of the five categories of exempt research listed in 46 CFR 46.101 is/are representative of the proposed research. In questionable cases, investigators and Department Chairs are strongly urged to consult the WVSU-IRB. Annually, originals or copies of this form are to be forwarded to the Chair of the WVSU-IRB and kept on file by the WVSU-IRB board.

### **G. Categories of Research Subject to Expedited Review**

In accordance with DHHS guidelines (63 FR 60364), research activities with human participants involving no more than minimal risk and involving one or more of the following categories (carried out through standard methods) may be reviewed by the WVSU-IRB through an expedited review procedure:

1. Clinical studies of drugs and medical devices only when condition (a) or (b) is met:
  - a. Research on drugs for which an investigation new drug application (21 CFR Part 312) is not required. (Note: Research on marketed drugs that significantly increases the risks or decreases the acceptability of the risks associated with the use of the product is not eligible for expedited review.)
  - b. Research on medical devices for which (i) an investigational device exemption application (21 CFR Part 812) is not required or (ii) the medical device is cleared/approved for marketing and the medical device is being used in accordance with its cleared/approved labeling.
2. Collection of blood samples by finger stick, heel stick, ear stick, or vein puncture as follows:
  - a. From healthy, non-pregnant adults who weigh at least 110 pounds. For these subjects, the amount drawn may not exceed 550 ml in an 8 week period and collection may not occur more frequently than 2 times per week; or
  - b. From other adults and children, considering the age weight and health of the subjects, the collection procedure, the amount of blood to be collected, and the frequency with which it will be collected. For these subjects, the amount drawn may not exceed the lesser of 50 ml or 3 ml per kg in an 8 week period and collection may not occur more frequently than 2 times per week.
3. Prospective collection of biological specimens for research purposes by non-invasive means. Examples:
  - a. hair and nail clippings in a non-disfiguring manner;
  - b. deciduous teeth at time of exfoliation or if routine patient care indicates a need for extraction;
  - c. permanent teeth if routine patient care indicates a need for extraction;
  - d. excreta and external secretions (including sweat);
  - e. uncannulated saliva collected either in an unstimulated fashion or stimulated by chewing gum base or wax or by applying a dilute citric solution to the tongue;
  - f. placenta removed at delivery;
  - g. amniotic fluid obtained at the time of rupture of the membrane prior to or during labor;

- h. supra- and subgingival dental plaque and calculus, provided the collection procedure is not more invasive than routine prophylactic scaling of the teeth and the process is accomplished in accordance with accepted prophylactic techniques;
- i. mucosa and skin cells collected by buccal scraping or swab, skin swab, or mouth;
- j. sputum collected after saline mist nebulization.

Collection of data through noninvasive procedures (not involving general anesthesia or sedation) routinely employed in clinical practice, excluding procedures involving x-rays or microwaves. Where medical devices are employed, they must be cleared/approved for marketing. (Studies intended to evaluate the safety and effectiveness of the medical device are not generally eligible for expedited review, including studies of cleared medical devices for new indications.) Examples:

- a. physical sensors that are applied either to the surface of the body or at a distance and do not involve input of significant amounts of energy into the subject or an invasion of the subject's privacy;
  - b. weighing or testing sensory acuity;
  - c. magnetic resonance imaging;
  - d. electrocardiography, electroencephalography, thermography, detection of naturally occurring radioactivity, electroretinography, ultrasound, diagnostic infrared imaging, doppler blood flow, and echocardiography;
  - e. moderate exercise, muscular strength testing, body composition assessment, and flexibility testing where appropriate given the age, weight, and health of the individual.
4. Research involving materials (data, documents, records, or specimens) that have been collected or will be collected solely for non-research purposes (such as medical treatment or diagnosis). (NOTE: Some research in this category may be exempt from the DHHS regulations for the protection of human subjects 45 CFR 46.101(b)(4). This listing refers only to research that is not exempt.)
  5. Collection of data from voice, video, digital, or image recordings made for research purposes.
  6. Research on individual or group characteristics or behavior (including, but not limited to, research on perception, cognition, motivation, identity, language, communication, cultural beliefs or practices, and social behavior) or research employing survey, interview, oral history, focus group, program evaluation, human factors evaluation, or quality assurance methodologies. (NOTE: Some research in this category may be exempt from the DHHS regulations for the protection of human subjects 45 CFR 46.101 (b)(2) and (b)(3). This listing refers only to research that is not exempt.)
  7. Continuing review of research previously approved by the convened IRB as follows:
    - a. Where (i) the research is permanently closed to the enrollment of new subjects; (ii) all subjects have completed all research-related interventions; and (iii) the research remains active only for long-term follow-up of subjects; or
    - b. Where no subjects have been enrolled and no additional risks have been identified; or
    - c. Where the remaining research activities are limited to data analysis.
  8. Continuing review of research, not conducted under an investigational new drug application or investigational device exemption where categories two through eight do not apply, but the IRB has determined and documented at a convened meeting that the research involves no greater than minimal risk and no additional risks have been identified.

### **Procedure for Applying for Expedited Review**

Those investigators seeking the expedited review should submit three copies of the WVSU-IRB Application for Approval of Research, checking the "expedited review" option. The WVSU-IRB will appoint a three-person subcommittee to review the registration form. When two members have read and approved the application, it is referred to the Chair of the WVSU-IRB who reviews and, if in agreement, signs an approval letter. The approval letter is then sent to the investigator and the action is reported to the full committee at the next scheduled meeting. The full committee is likely to approve but has the option of requesting more information or withholding approval.

Any of the three reviewers may object to expedited review or may have further questions and has the option of referring the application to the full WVSU-IRB.

Investigators should be aware that although applications for expedited review are simpler and involve less paper and duplication than in full review, the review and evaluation process may be no faster than that of the full review procedure. To be safe, researchers should allow three weeks for the process (before the time planned to commence research).

# **INSTITUTIONAL ANIMAL CARE AND USE COMMITTEE**

## **Assurance of Compliance with Public Health Service (PHS) Policy on Humane Care and Use of Laboratory Animals**

West Virginia State University, hereinafter referred to as Institution, hereby gives assurance that it will comply with the Public Health Service Policy on Humane Care and Use of Laboratory Animals, hereinafter referred to as PHS Policy.

### **I. Applicability**

This assurance is applicable to all research, research training, experimentation, and biological testing and related activities, hereinafter referred to as activities, involving live, vertebrate animals supported by the Public Health Service (PHS) and conducted at this institution, or at another institution as a consequence of sub-granting or subcontracting of a PHS-conducted or supported activity by this institution.

### **II. Institutional Policy**

- A. This institution will comply with all applicable provisions of the Animal Welfare Act and other Federal statutes and regulations relating to animals.
- B. This institution is guided by the “U.S. Government Principles for the Utilization and Care of Vertebrate Animals Used in Testing, Research, and Training.”
- C. This institution acknowledges and accepts responsibility for the care and use of animals involved in activities covered by this Assurance. As partial fulfillment of this responsibility this institution will make a reasonable effort to insure that all individuals involved in the care and use of laboratory animals understand their individual and collective responsibilities for compliance with this Assurance as well as all other applicable laws and regulations pertaining to animal care and use.
- D. This institution has established and will maintain a program for activities involving animals in accordance with the “Guide for the Care and Use of Laboratory Animals.”

### **III. Institutional Program for Animal Care and Use**

- A. The lines of authority and responsibility for administering the program and ensuring compliance with this Policy begin with the individual investigator. The investigator submits relevant research and teaching applications and progress reports to the Institutional Review Board (IRB). This committee is composed of at least five members in accordance with PHS Policy at IV.A.3.b. The veterinarian of the Institutional Animal Care and Use Committee (IACUC) will provide independent reports to the WVSU-IRB or to any other requesting official of the University. The WVSU-IRB will report at least once a month to the President.
- B. Veterinary care will be provided by a licensed Doctor of Veterinary Medicine. The veterinarian will be very familiar with the animal colonies at the institution and will provide both routine care and acute and chronic treatment of colony animals as needed. The veterinarian will provide appropriate treatment and supervision in addition to any emergency care and to participating in all IACUC meetings. The veterinarian will operate in complete conformance with Section 3 of the Guide to the Care and Use of Laboratory Animals. This includes: a) routine observations of colony animals to assess their health and welfare; b) use of appropriate preventative, diagnostic, control, and treatment methods; c) guidance to users in animal handling, immobilization, anesthesia, analgesia, and euthanasia; and d) oversight of surgical and post-surgical care.
- C. This institution has established an Institutional Animal Care and Use Committee (IACUC), which is qualified through the experience and expertise of its members to oversee the institution’s animal program, facilities, and procedures. The IACUC consists of at least five members, and its membership meets the compositional requirements set forth in the Public Health Service policy at IV.A.3.b.
- D. The IACUC will
  - 1. Review at least once every six months the institution’s program for humane care and use of animals, using the Guide as a basis for evaluation.
  - 2. Inspect at least once every six months all of the institution’s animal facilities using the Guide as a basis for evaluation.
  - 3. Prepare reports of the IACUC evaluations as set forth in PHS Policy at IV.B.3. and submit the reports to the University President.
  - 4. Review concerns involving the care and use of animals at the institution.
  - 5. Make written recommendations to President of the University regarding any aspect of the institution’s animal program, facilities, or personnel training.
  - 6. Review and approve, require modifications in (to secure approval) or withhold approval of those activities

related to the care and use of animals as set forth in the PHS Policy at IV.C.

7. Review and approve, require modifications in (to secure approval) or withhold approval of proposed significant changes regarding the use of animals in ongoing activities as set forth in the PHS Policy at IV.C.
  8. Notify investigators and the institution in writing of its decision to approve or withhold approval of those activities related to the care and use of animals, or of modifications required to secure IACUC approval as set forth in PHS Policy at IV.C.4.
  9. Be authorized to suspend an activity involving animals as set forth in the PHS Policy at IV.C.6.
- E. The procedures which the IACUC will follow to fulfill the requirements set forth in the PHS Policy at IV.B. are as follows:
1. The purpose of the IACUC meetings will meet be to review new proposals and progress reports and to conduct and evaluate site visit reports on continuing research.
  2. The IACUC will inspect the primary animal facility at least every six months. Inspections will not be advertised, and they may occur more frequently if deemed necessary at any level of the reporting process as specified in Section III. A. of this Assurance. The inspection committee will be composed of at least three members of IACUC, including the veterinarian. The inspection committee will be designated at the first IACUC meeting of the academic year.
  3. The inspection of animal facilities will include, but not be limited to the following major areas:
    - a. Inspection of animal cages. All animals shall be housed in IACUC-approved cages. Excrement trays will be fully covered with sanitary bedding less than 24 hours old.
    - b. Inspection of cage sanitizer to insure satisfactory operation.
    - c. Inspection of dishwasher and autoclave. Glassware, plastic water bottles shall be inspected for soap residue and cleanliness. Cultures will be taken randomly from water bottles and evaluated in the College laboratories for the presence of microbial contamination. Reports will be provided directly to the IACUC.
    - d. Evaluation of air circulation and temperature.
    - e. Inspection of bedding and food. Bedding and food will be kept in a separate storage closet, which will be routinely inspected in terms of adequacy. Random samples of food will be collected and evaluated in the College laboratories for the presence of contamination. Reports will be provided directly to the IACUC.
    - f. Safety inspection. The facility will be evaluated for compliance with local and state occupational safety codes. Included will be the assurance that all hazardous materials are kept in approved containers and stored in an area separate from the animal housing area.
  4. The Inspection Committee shall complete an evaluation form which will be filed with the IACUC. A separate Veterinary Report will be completed by the IACUC veterinarian and filed with the IACUC. The Veterinary Report will be filed monthly. The IACUC shall review the Inspection Committee Report. Where concerns are indicated, the following actions will occur:
    - a. The Facilities Director will be notified in writing by IACUC. The director will have five days upon receipt of notice from the IACUC to file a report to the IACUC indicating either that the problem has been corrected or indicating a schedule for correcting the problem.
    - b. The principal investigator of all affected projects will be notified in writing by the IACUC.
  5. The IACUC will report to the chair of the WVSU-IRB, who is the institutional official assuring PHS compliance, within three days of each IACUC meeting. The WVSU-IRB chair will be informed of any problems or deficiencies ,and a timetable will be given for the correction of problems and for the resumption of compliance with IACUC guidelines.
- F. The individual authorized by this institution to verify IACUC approval of those sections of applications and proposals related to the care and use of animals is the Chair of the WVSU-IRB.
- G. The health program for personnel who work in laboratory animal facilities or have frequent contact with animals includes the following:
1. Medical examinations by University medical staff every academic semester.
  2. Seminars in animal care and handling by the IACUC Veterinarian presented to animal care personnel every academic semester. These seminars cover the importance of appropriate laboratory garments (lab

coats, masks, gloves), cleanliness of garments, and the importance of personal hygiene before and after animal contact. Basic first aid is also covered.

3. In-service courses covering correct washing and sterilization procedures, animal handling and feeding, cage maintenance, microbial assay (culturing), and room cleaning.
- H. The WVSU animal care facility contains 120 square feet. The largest animals contained will be 3-Kg rabbits, which will be housed in 20" x 40" cages. There will be two animals per cage, and there will never be more than six animals housed in the facility. Rats and mice will be housed in 12" x 12" plastic cages, with two to three animals per cage, and no more than 20 animals in the facility. All cages are PHS-approved, and they are cleaned and sanitized daily with a sterilized water delivery system. Facility staff are sensitive to housing animals with compatible behavior qualities.
- I. The training or instruction available to scientists, animal technicians, and other personnel involved in animal care, treatment, and use are offered by the Vivarium staff during regular seminars, and by those academic departments directly involved in the sponsoring of animal research. All research will be evaluated by the Institutional Review Board to insure that animal distress will be minimized and that the minimum number of animals will be used to obtain valid results.

#### **IV. Institutional Status**

As specified in the PHS Policy at IV.A.2., as Category 1, all of the institution's programs and facilities (including satellite facilities) for activities involving animals are being evaluated for accreditation by the American Association for Accreditation of Laboratory Animal Care. All of this institution's programs and facilities for activities involving animals have also been evaluated by the IACUC and will be reevaluated by the IACUC at least once every six months.

#### **V. Record Keeping Requirements**

- A. This institution shall maintain for a period of at least three years the following documents:
  1. A copy of this Assurance and any modifications thereto, as approved by PHS.
  2. Minutes of IACUC meetings, including records of attendance, activities of the committee, and committee deliberations.
  3. Records of applications, proposals, and proposed significant changes in the care and use of animals and whether IACUC approval was given or withheld.
  4. Records of semi-annual IACUC reports and recommendations as forwarded to the President.
  5. Records of accrediting body determinations.
- B. This institution will maintain records that relate directly to application, proposals, and proposed changes in ongoing activities reviewed and approved by the IACUC for the duration of the activity and for an additional three years after completion of the activity.
- C. All records shall be accessible for inspection and copying by authorized OPRR or other PHS representatives at reasonable times and in a reasonable manner.

#### **VI. Reporting Requirements**

- A. At least once every 12 months, the IACUC, through the Institutional Official, will report the following in writing to the Office of Protection from Research Risks (OPRR, DHHS).
  1. Any change in the status of the institution (e.g., if the institution becomes accredited by AAALAC or AAALAC accreditation is revoked), any change in the description of the institution's program for animal care and use as described in this Assurance, or any changes in IACUC membership. If there are no changes to report, this institution will submit a letter to OPRR stating that there are no changes.
  2. Notification of the date that the IACUC conducted its semi-annual evaluations of the institution's program and facilities (including satellite facilities) and submitted the evaluations to the University President.
- B. The IACUC, through the Institutional Official, will provide the OPRR promptly with a full explanation of the circumstances and actions taken with respect to the following:
  1. Any serious or continuing noncompliance with the PHS policy.
  2. Any serious deviations from the provisions of the Guide.
  3. Any suspension of an activity by the IACUC.
- C. Reports filed under VI.A.2. and VI.B. above shall include any minority views filed by members of the IACUC.

# **U.S. INTERAGENCY RESEARCH ANIMAL COMMITTEE**

## **Principles for the Utilization and Care of Vertebrate Animals Used in Testing, Research and Training\***

The development of knowledge necessary for the improvement of the health and wellbeing of humans as well as other animals requires in vivo experimentation with a wide variety of animal species. Whenever U.S. Government agencies develop requirements for testing, research, or training procedures involving the use of vertebrate animals, the following principles shall be considered; and whenever these agencies actually perform or sponsor such procedures, the responsible institutional official shall ensure that these principles are adhered to

1. The transportation, care, and use of animals should be in accordance with the Animal Welfare Act (7 U.S.C. 2131 et. sep.) and other applicable Federal laws, guidelines, and policies.\*
2. Procedures involving animals should be designed and performed with due consideration of their relevance to human or animal health, the advancement of knowledge, or the good of society.
3. The animals selected for a procedure should be of an appropriate species and quality and the minimum number required to obtain valid results. Methods such as mathematical models, computer simulation, and in vitro biological systems should be considered.
4. Proper uses of animals, including the avoidance or minimization of discomfort, distress, and pain when consistent with sound scientific practices, is imperative. Unless the contrary is established, investigators should consider that procedures that cause pain or distress in human beings may cause pain or distress in other animals.
5. Procedures with animals that may cause more than momentary or slight pain or distress should be performed with appropriate sedation, analgesia, or anesthesia. Surgical or other painful procedures should not be performed on unanesthetized animals paralyzed by chemical agents.
6. Animals that would otherwise suffer severe or chronic pain or distress that cannot be relieved should be painlessly killed at the end of the procedure or, if appropriate, during the procedure.
7. The living conditions of animals should be appropriate for their species and contribute to their health and comfort. Normally, the housing, feeding, and care of all animals used for biomedical purposes must be directed by a veterinarian.

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For guidance throughout these Principles, the reader is referred to the *Guide for the Care and Use of Laboratory Animals* prepared by the Institute of Laboratory Animal Resources, National Academy of Sciences



## RESPONSIBLE CONDUCT OF RESEARCH FOR WEST VIRGINIA STATE UNIVERSITY

**Responsible Official: Director of Sponsored Programs**

**Responsible Office: Office of Sponsored Programs**

**Effective Date: July 1, 2017**

**Revision Date:**

**Note: Grant funds cannot be spent until Responsible Conduct of Research Training is Completed!**

### Policy

This policy applies to principal investigators, co-investigators, technicians, research staff, undergraduate students, graduate students, postdoctoral fellow and any others who work on externally funded projects at WVSU.

### Background

Passed in 2007, Section 7009 of the America COMPETES Act (America Creating Opportunities to Meaningfully Promote Excellence in Technology, Education, and Science) mandates that institutions receiving federal research funds ensure that faculty, staff, and students participating in research projects complete Responsible Conduct of Research (RCR) training. In response to this requirement, many federal agencies, such as the National Science Foundation (NSF), National Institutes of Health (NIH), and United States Department of Agriculture (USDA), issued new guidelines related to the implementation and conduct of RCR training.

### Purpose

The purpose of the RCR policy and procedures is to create a framework upon which WVSU can meet federal funder guidelines. The goal of Responsible Conduct of Research training is to educate faculty, staff, and students on the ethical conduct of research in a manner that supports the integrity of the institution.

### Policy Statement

Responsible Conduct of Research (RCR) is critical for excellence and public trust in science. RCR is defined as the practice of scientific investigation with integrity. The foundation of RCR relies on honesty, accuracy, efficiency, and objectivity to promote a high level of ethical standards and accountability throughout the research life cycle. As defined by federal agencies, RCR encompasses the following aspects of research: data acquisition, management, sharing and ownership, conflicts of interest, human subjects, animal welfare, research misconduct, publication practices and responsible ownership, mentoring, peer review, and collaborative science.

All members of the WVSU community are expected to adhere to the highest ethical and professional standards as they pursue research and scholarly activities. In doing so, WVSU requires the vigilance of all members engaged in research and scholarly endeavors to comply with the legal, regulatory, and ethical requirements established by the University, regulatory agencies, funding sources and professional organizations.

The U.S. Department of Health and Human Services' Office of Research Integrity (ORI) is the federal agency charged with the responsibility of oversight in the responsible conduct of research. ORI encourages researchers to make a special effort to understand, discuss, and teach others the responsible conduct of research. It is understood that principles can vary from discipline to discipline. For this reason, it is the intent of the RCR training plan to provide flexibility in its content and delivery methods in such a way that it addresses the specific needs, issues, and concerns of various target audiences among numerous disciplines.

### Responsibilities

#### Principal Investigators' Responsibility for Compliance

Principal Investigators on externally-funded research projects have the primary responsibility for ensuring that any individuals supported under their grants have participated completed the required RCR training. Accordingly,

Principal Investigators have the following RCR responsibilities:

- Complete required RCR training program and maintain an active RCR training certificate
- Specify and monitor completion of required RCR instruction for all individuals (students, post-doctoral fellows, research associates, etc.) associated with externally funded research according to the funder guidelines
- Provide mentorship to junior faculty, staff, and students on expectations regarding research projects through in-person RCR training and maintain documentation of such training if required.

### **Sponsored Programs' Responsibility for Compliance**

The Office of Sponsored Programs (OSP) has the responsibility to coordinate the RCR training process and provide support to Principal Investigators in fulfilling their responsibilities. Accordingly, OSP has the following RCR responsibilities:

- Assist Principal Investigators in identifying individuals who must complete RCR training according to the individuals' association with externally funded research.
- Assist Principal Investigators in understanding the different external RCR training requirements (NIH, USDA-NIFA, NSF, etc.)
- Provide technical support for any person required to complete online RCR training
- Monitor the completion of online RCR training and maintain documentation of such training

## **Noncompliance**

Failure to comply with this policy shall constitute grounds for disciplinary action. Disciplinary action is based upon a reasonable investigation of the noncompliance and is consistent with the severity of the violation. Disciplinary actions may include, but are not limited to, additional training/monitoring, temporary suspension of individual's participation in research, loss of privilege to apply for new grant funding, or removal of the PI from the project and the appointment of a replacement PI.

## **Procedures**

### **Methods of RCR Training**

Responsible Conduct of Research training can consist of the following methods of delivery. At a minimum, the online component of RCR training must be completed. Depending upon the funding source of externally sponsored research, in-person training may also be required. For specific funder guidelines, see the "Training Requirements by Funding Source & Individual Type" chart on page 5 or contact OSP.

### **Online training through the Collaborative Institutional Training Initiative (CITI)**

The CITI program is a web-based training program that is designed to cover core norms, principles, regulations, and rules governing the practice of research. Individuals must sign up for an account through the CITI website ([citiprogram.org](http://citiprogram.org)). For assistance in enrolling the CITI's Basic RCR Course, please contact OSP or refer to the training guide listed as a resource at the end of this document.

The RCR training certificate has an effective period of three years. At the expiration of the RCR training certificate, individuals are automatically enrolled and are required to take a refresher course to maintain compliance with WVSU's RCR policy.

Documentation for online RCR training is maintained by the Office of Sponsored Programs.

### **In-Person Training**

In-person training is intended to complement the on-line training by providing the opportunity for interactive discussion around the components of RCR training. Thus, Principal Investigators should confirm that individuals have completed the online training component before conducting in-person training. See the "Training Requirements by Funding Source & Individual Type" section below to determine whether or not the funder for your externally sponsored research requires in-person training. If your funder is not listed contact the Office of Sponsored Programs for additional support.

In-person training requirements can be met through participating in educational events that the PI has deemed appropriate for RCR training. These events can include regularly scheduled meetings or discussions involving the research team, classes, seminars or other interactive approaches that address RCR topics. RCR topics are outlined in the "Policy Statement" section.

If in-person training is required, an individual must complete the training requirement for each stage of their career (i.e. undergraduate, graduate, post-doctoral researcher, etc.).

Additionally, it is the Principal Investigator's responsibility to maintain documentation of such in-person RCR training if required. At a minimum, the documentation must include the topic(s) of discussion, length of the training, and a roster of attendees.

## Deadline for Training Completion

### Online Training Deadline

The online training requirement described below in the “Training Requirements by Funding Source & Individual Type” section, must be successfully completed within 90 days of first being appointed to a research project. However, the online training requirement must be completed before an individual graduates or otherwise leaves the University, even if that imposes a shorter deadline.

### In-person Training Deadline

The in-person RCR training requirements described in the “Training Requirements by Funding Source & Individual Type” section below must be completed within the first year of the appointment to the research project or before the individual graduates or otherwise leaves the University, even if that imposes a shorter deadline.

## Training Requirements by Funding Source & Individual Type

Please see the chart below to determine the type of RCR training required for individuals associated with your research project based on the funding source and participating role individuals. If a funding source, individual type, or combination of the two is not listed below, please contact OSP to determine RCR training requirements.

Funding Source	Individuals	Training Requirements & Responsibilities
<b>Department of Education</b>	Principal Investigators	<ul style="list-style-type: none"> <li>Complete/maintain an active RCR training certificate throughout the duration of the project through online RCR training</li> <li>Ensure that training requirements for individuals below are met</li> <li>Strongly encouraged to provide discussion-based RCR training opportunities for students</li> </ul>
	Co-Principal Investigators	Complete/maintain an active RCR training certificate throughout the duration of the project through online RCR training
	Students (all)	
	Other Research Staff	
<b>Section 1444 or 1445 funds of USDA</b>	Principal Investigators	<ul style="list-style-type: none"> <li>Complete/maintain an active RCR training certificate throughout the duration of the project through online RCR training</li> <li>Ensure that training requirements for individuals below are met</li> <li>Strongly encouraged to provide discussion-based RCR training opportunities for students</li> </ul>
	Faculty (other than PI)	Complete/maintain an active RCR training certificate throughout the duration of the project through online RCR training
	Students (all)	
	Other Research Staff	
<b>USDA National Institute of Food &amp; Agriculture (NIFA)</b>	Principal Investigators	<ul style="list-style-type: none"> <li>Complete/maintain an active RCR training certificate throughout the duration of the project through online RCR training</li> <li>Ensure that training requirements for individuals below are met</li> <li>Strongly encouraged to provide discussion-based RCR training opportunities for students</li> </ul>
	Co-Principal Investigators	Complete/maintain an active RCR training certificate throughout the duration of the project through online RCR training
	Other Research Staff	
	Students (all)	

<b>National Science Foundation (NSF)</b>	Principal Investigators	<ul style="list-style-type: none"> <li>• Complete/maintain an active RCR training certificate throughout the duration of the project through online RCR training</li> <li>• Ensure that training requirements for individuals below are met</li> <li>• Strongly encouraged to provide discussion-based RCR training opportunities for students</li> </ul>
	Co-Principal Investigators	Complete/maintain an active RCR training certificate throughout the duration of the project through online RCR training
	Other Research Staff	<ul style="list-style-type: none"> <li>• Complete/maintain an active RCR training certificate throughout the duration of the project through online RCR training</li> <li>• Complete/maintain an active RCR training certificate throughout the duration of the project through online RCR training</li> <li>• Ensure that training requirements for individuals below are met</li> <li>• Document in-person RCR trainings for individuals below</li> </ul>
Undergraduate Students		
Graduate Students		
Post-Doctoral Researchers		
Principal Investigators		
<b>National Institute of Health (NIH)</b>	Co-Principal Investigators	Complete/maintain an active RCR training certificate throughout the duration of the project through online RCR training
	Other Research Staff	<ul style="list-style-type: none"> <li>• Complete/maintain an active RCR training certificate throughout the duration of the project through online RCR training</li> <li>• Complete/maintain an active RCR training certificate throughout the duration of the project through online RCR training</li> <li>• Complete eight (8) hour of in-person discussion-based RCR instruction.</li> </ul>
	Undergraduate Students	
	Graduate Students	<ul style="list-style-type: none"> <li>• Complete/maintain an active RCR training certificate throughout the duration of the project through online RCR training</li> <li>• Complete eight (8) hour of in-person discussion-based RCR instruction.</li> </ul>
	Post-Doctoral Researchers	

## RCR Resources:

- NIH RCR Requirements: [grants.nih.gov/grants/guide/notice-files/NOT-OD-10-019.html](https://grants.nih.gov/grants/guide/notice-files/NOT-OD-10-019.html)
- NSF RCR Requirements: [nsf.gov/bfa/dias/policy/rcr.jsp](https://www.nsf.gov/bfa/dias/policy/rcr.jsp)
- U.S. Department of Defense: [defense.gov/Resources/](https://www.defense.gov/Resources/)
- U.S. Department of Energy: [science.energy.gov/grants/policy-and-guidance/research-misconduct/](https://www.science.energy.gov/grants/policy-and-guidance/research-misconduct/)
- USDA NIFA RCR Requirements: [nifa.usda.gov/responsible-and-ethical-conduct-research](https://www.nifa.usda.gov/responsible-and-ethical-conduct-research)
- CITI Program: [citiprogram.org](https://www.citiprogram.org)
- CITI Program Training Guide: [wvstateu.edu/Research/Guidelines-and-Procedures](https://www.wvstateu.edu/Research/Guidelines-and-Procedures)
- U.S. DHHS Office of Research Integrity: [ori.hhs.gov](https://www.ori.hhs.gov)
- Introduction to the Responsible Conduct of Research: [ori.hhs.gov/sites/default/files/rcrintro.pdf](https://www.ori.hhs.gov/sites/default/files/rcrintro.pdf)
- “The Lab: Avoiding Research Misconduct” simulation: [ori.hhs.gov/thelab](https://www.ori.hhs.gov/thelab)
- RCR Casebook: [ori.hhs.gov/rcr-casebook-stories-about-researchers-worth-discussing](https://www.ori.hhs.gov/rcr-casebook-stories-about-researchers-worth-discussing)
- RCR Video Case Studies: [ori.hhs.gov/videos/case-study](https://www.ori.hhs.gov/videos/case-study)



## TIME AND EFFORT REPORTING: CERTIFYING EFFORT ON SPONSORED PROJECTS

**Responsible Official: Director of Payroll**

**Responsible Office: Business & Finance**

**Effective Date: July 1, 2017**

### Scope

This document sets forth the Research & Development Corporation's policy on certification of effort expended on sponsored project awards administered by the corporation. This policy applies to all individuals such as staff, faculty, non-faculty professional, exempt and non-exempt, full-time or part-time, who commit up to 100% effort, and devotes this effort to a sponsored project(s) as well as those individuals involved in certifying the effort of individuals on a sponsored project(s).

### Reason for the Policy

- As a recipient of federally sponsored projects, Research & Development Corporation must comply with the effort reporting and certification requirements of 2 CFR 200.430(i) Compensation – Personal Services, Standards for Documentation of Personnel Services.
- This requirement states that the corporation is to maintain and certify records to substantiate that salaries and benefits charged to sponsored projects accurately reflect the effort devoted toward activities associated with these charges.
- The corporation provides this assurance by requiring quarterly effort reports for each individual whose salary is charged to one or more sponsored projects and/or cost sharing accounts during the effort reporting.
- These completed reports will indicate the percentages of the individual's total effort that are dedicated to the sponsored project(s) and other corporation activities, and require a certification that the reported effort percentages are reasonable and accurate.
- All individuals being staff, faculty, non-faculty or professional personnel is responsible for being aware of his/her level of committed effort to sponsored projects, their ability to meet those commitments in light of any other corporation obligations they may have and to communicate any significant changes in level of sponsored projects effort to the Business & Finance Office.
- **Non-compliance** with the effort reporting procedures set forth in this policy and in agreement with the requirements of 2 CFR 200.430(i) Compensation – Personal Services, Standards for Documentation of Personnel Services may result in serious penalties for the Research & Development Corporation and/or the individual certifying effort. Failure to properly certify and submit Time and Effort reports as required by this policy may result in disallowance of costs, salary costs being charged to the department of an employee rather than to the applicable sponsored project, and in some cases criminal charges may be brought against an individual certifying to a falsified Time and Effort Report.

### Definitions

**Effort:** Effort is the proportion of personnel time spent on any professional activity and/or grant activity by an individual, and is expressed as a percentage of the total institutional activities of the employee.

**Effort Reporting:** A process required by the Federal government to verify that salary and wages charged to sponsored projects are reasonable and reflect actual work performed. Effort reporting provides a means of verifying that (1) effort compensated by a sponsored project and (2) effort expended on a sponsored project, but not compensated by that project (cost sharing), have been performed as promised.

**Effort Report:** The Effort Report must account for all effort for which the corporation compensates an employee. This includes all effort expended on instruction and training, unsponsored scholarly activity, sponsored projects, administration, business development, other activities. It does not include effort for which the employee received

compensation directly from another entity (i.e., outside consulting work) or incidental work for which supplemental compensation (i.e., extra state/overload compensation) is paid.

## **Signatures**

**Employee:** By signing your Time and Effort Report, you are certifying that the distribution of effort reflected on such report represent a reasonable estimate of the actual work performed during the period covered by the report.

**Supervisor:** By signing an employee's Time and Effort Report, you are certifying that you have first-hand knowledge of the activities performed by the employee and that the distribution of effort shown represents a reasonable estimate of the actual work performed during the period covered by the report.

## **Due Date**

By the 10<sup>th</sup> of October, January, April, and July the Office of Sponsored Programs will email employees the Time and Effort Report Form for the previous quarter and provide the information on the form for "Project Numbers" and "Percent Allocated" based on records.

Employees will complete the sections on the Time and Effort Report Form for "Semester Faculty Load," "Accomplishment," "Impact," and "Publications."

If the report is correct the employee should sign their report and submit it to their supervisor for review and signature.

If there are questions about the accuracy of the Time and Effort Report Form, please contact the Office of Sponsored Programs.

Completed Time and Effort Reports are due to the Office of Sponsored Programs the 15<sup>th</sup> of every October, January, April and July. Incomplete/Inaccurate reports will be returned to the reporting employee for rectification. Please ensure that your Time and Effort Reports are submitted on time. Late submissions cause problematic delays in other aspects of grant management, administration and payroll.

The Office of Sponsored Programs will obtain signatures from the Vice President for Research & Public Service and the Associate Vice President for Business & Finance.

## **Questions or Concerns**

Please direct any questions or concerns regarding your Time and Effort reporting to:

**Ms. Carla Boggess**

*Director of Payroll & Benefits*

302 ACEOP Administration Building

P.O. Box 1000

Institute, WV 25112

(304) 766-4278

**sayreca@wvstateu.edu**

# NOTES



