COMPASS

Best Management Practices

2018

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The purpose of the Best Management Practices (BMP) is to provide guidance/assistance to administrative staff when handling routine administrative documents (payroll, invoices, packing slips, transfers, reallocations). The BMP that are shared can significantly improve administrator's leadership skills as well as maintain a productive, positive and supportive office environment. These enhanced leadership skills will benefit the Department, School/College and ultimately the University.

Requisitions and Purchase Orders

What is a Requisition?

A requisition is a formal request to have a Purchase Order issued by Procurement and Payment Services. A requisition is needed for all purchases that will require a transaction of $2,500.00 or more annually. (See Section 6 of the AU Spending Policies https://sites.auburn.edu/admin/universitypolicies/Policies/SpendingPoliciesandProcedures.pdf for further guidance on costs that do not require a Purchase Order.)

Requisitions should be entered prior to the purchase being made.

Requisitions can be entered using either Self Service Banner or Banner Admin. Self Service Banner should be used to enter requisition requests in which only one FOP is involved for each transaction. Banner Admin should be used when a purchase is to be split amongst two or more FOPs. If Self-Service is used for multiple FOPs the amounts will be split based on a percentage allocation; however, Admin will allow the costs to be split accordingly based on accounting amounts.

Warning: Splitting the cost of an item(s) on different orders/days/others to circumvent the procedures is not allowable.

To Enter a Requistion in Self Service Banner (SSB):

1. Login to AU Access
2. Select the Finance Tab
3. Select Self Service Banner
4. Select Requisition (This link is towards the bottom of the listing.)

A step by step guide for entering requisitions via SSB can be found at:
http://www.auburn.edu/administration/business_office/banner/pdf/pr_handout.pdf

To Enter a Requistion in Banner Admin:

1. Login to AU Access
2. Select the Finance Tab
3. Select Banner Admin

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4. Enter Screen Name - FPAREQN

A step by step guide for entering requisitions via Banner Admin can be found at:
http://www.auburn.edu/administration/business_office/banner/pdf/requisitions.pdf

Important Things to Remember:

1. SSB should be used when purchase is intended to be recorded one FOP only.
2. Banner Admin should be used when purchase is to be split between two or more FOPs.
3. Before entering requisition, vendor must be registered with AU.
4. Dates entered should reflect a realistic date in which the purchased items are needed.
5. Upon creation of requisition, copy of requisition and its supporting documentation should be emailed to all approvers including the appropriate PBS contact.
6. The unit of measure codes can be found at the supporting FAQ websites: http://www.auburn.edu/administration/business_office/banner/faq.html and http://www.auburn.edu/administration/business_office/PBS/faq.html

Entering a Requistion for a Bid

When is a Bid Required?

Alabama laws states that bids are required for purchases of like items of $15,000 or more, campus wide during a twelve-month period. No purchase or contract should be divided into two or more parts with the intent of avoiding the competive bid law. Bids must be issued by PBS and quotes provided by departments from suppliers will be used as resource for PBS buyers, but the quote is not a legally binding contract.

Before entering the requisition for a bid, AU Spending Policies and Procedures (Section 8) instructs that the department should contact PBS for guidance prior to the Purchase Requisition required to initiate the purchasing process.
https://sites.auburn.edu/admin/universitypolicies/Policies/SpendingPoliciesandProcedures.pdf

1. Generally, the requistion supporting a bid follows the same steps; however, $1.00 should be listed in the amount field. Any supporting documentation that you might have should be forwarded to all approvers and the listed buyer in PBS. Specific guidance will be provided by PBS upon initital contact.

eRequisition

It is recommended that all requisitions be entered through the eRequisition system in Self Service Banner (SSB).

1. Log in to AU Access
2. Select the Finance Tab
3. Select Self Service Banner
4. Select eRequisition System (This link is towards the bottom of the listing)

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eRequisition System

1. Click on *Create a New Banner eRequisition*
2. Enter Vendor ID
3. Enter Perparer's Email
4. Enter Preparer's Department Name
5. Enter Preparer's Office Phone
6. Enter Department Org Number
7. Attention to:
8. Enter Delivery Date
9. Delivery Comment
10. Non-US Vendor - if NON-US Vendor, click drop down box, click yes
11. Terms & Conditions - if Terms and Conditions are included, click drop down box, click yes
12. Disclosure Statement Attached - click the drop down box below Disclosure Statement, click yes for reqs totaling *$5,000 or greater*

    ****For reqs totaling $5,000 or more, a Disclosure Statement must be completed by the Vendor ***before*** the requisition is submitted. For more information on Disclosure Statements see https://ago.state.al.us/legacy/Page-Vendor-Disclosure-Statement-Information-and-Instructions

13. Enter the shipping address.
14. Enter FOAP, Part #, Description, Unit of Measure, Quantity, Price

If several line items must be entered, there is an option to download an Excel template to use for copying data to the web page

15. Upload documents (Terms & Conditions, Disclosure Statement, quote)
16. Save Progress/Validate Data
17. Que Requisition.

18. Send Requisition for Approval.

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PO Change Order Requests:

What is a Change Order and Why is it needed?

A change order is defined by Auburn Spending Policies as:

> "A written modification or addition to a purchase order which amends the originally issued PO in some way (source of funding, add or deleting items, canceling the order). The need for processing the Change Orders must be fully documented, reviewed and approved by PBS and issued to the applicable vendor in writing **BEFORE** the vendor can take action on it."
>
> The Purchase Change Order Request can be found at:
> http://www.auburn.edu/administration/business_office/pdf/bo5007.pdf

Property Services

Auburn University (AU) Property and Inventory Control policies and procedures apply to all moveable equipment or property acquired by any division of Auburn University, except where noted. They do not apply to library books; equipment affixed to a building; maps; film; or equipment costing less than $5,000. Property acquired under a contract, grant or subaward, either by direct charge or in part as required for cost sharing, as well as property furnished to AU by any federal sponsor, is subject to the sponsor's property management requirements as well as OMB circular a-110 and FAR part 45.

See webpage for questions:https://sites.auburn.edu/admin/universitypolicies/Policies/MoveableEquipmentPolicy.pdf

E-Vendor Voucher

1.) How do I complete E-JV's? https://iss.auburn.edu/dokuwiki/doku.php?id=public:fupload
2.) Click AU Access
3.) Enter your user name and password
4.) Click on the Finance tab
5.) Enter Self Service Banner
6.) Click on eVendor Vouchers
7.) Click Create a New Banner Vendor Voucher
8.) Enter the Payee's Banner ID number. If this is not known, you can search for it by clicking the "Search for Vendor" tab. If you have trouble locating one, you may contact PBS http://www.auburn.edu/administration/business_office/PBS/staff.html for assistance.

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9.) Once the Payee's Banner ID number is entered, click Validate and the address should populate. This can be changed, if needed, by clicking on the drop down arrow in the "Payee Address in Banner" box or typing in the address in the "Payee Address (override) box" if the address is not already in the system.
10.) If this item is tied to a purchase order, that purchase order number should be entered in the "Purchase Order #" box. Any reason a change is needed a Purchase Change Order must be done http://www.auburn.edu/administration/business_office/pdf/bo5007.pdf.
11.) If you are paying an invoice tied to a Professional Services Contract/Agreement, that number should be entered in the "PSC/PSA#" box.
12.) Commodity/Description – a description of what you are paying. You can either use the drop down arrow or type it in yourself
13.) Additional Comments should be used if a longer description is needed for justification of the purchase.

Section Two:

This section can be entered in manually or extracted from excel.

To enter manually:

1.) Enter the invoice date, the payee's invoice number, item description and amount. The fund, organization, account and program code that the expense will be paid from should also be entered.

2.) Click "Save Progress/Validate Data" tab. If you have any errors or if you have not attached a copy of the invoice you will be notified.

3.) A copy of the invoice has to be scanned as a PDF document and attached to the eVendor Voucher before it can be queued for processing.

4.) When an invoice is received for payment, match any packing slip, receipt, etc. to the invoice and have the purchaser review the invoice and approve for payment. If the purchaser listed the FOP on the invoice and it is a contract/grant, verify the funds are available and within the budget category, the purchasing date is within the project period and that the purchase is an allowable charge for that project.

Subcontractor

A **subaward** is an agreement issued under an assistance mechanism between AU and another organization to perform the scope of work on an awarded grant. Subawards are established for the period authorized in the Sponsor's award notice which typically is awarded in one year increments with the terms and conditions passed on from the Sponsor award. At the end of the first authorized period of support, amendments or new agreements are required to extend the performance period of support, modify the sub scope of work (prior Sponsor approval is necessary first if the scope of work changes the Sponsor approved aims), and add funds to the sub site.

A **subcontract** (also known as subaward) is a contract issued under an acquisition mechanism between AU and another organization to perform a procurement action whether it be the performance of a defined piece of work or production

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and/or the delivery of specified goods and services. The subcontract provisions are influenced by the prime contract as well as the length of performance period. Any modification to the provisions within a subcontract will require an amendment.

Subagreement Relationship

Prime: The prime organization receives the funding support directly from the Sponsor (also may be referred to as the Prime Sponsor). Therefore, once the prime receives the award from the Sponsor, they will "flow down" the provisions indicated in the Sponsor award via a subagreement and will send to the subrecipient for execution.

Subrecipient (subawardee or subcontractor): The subrecipient is a third-party organization that receives funding support from the prime to collaborate in carrying out the performance of an externally sponsored project. The subrecipient plays an **integral role** in the project and is responsible for programmatic decision-making.

Subagreement Process

Proposal Stage:

Once the Subrecipient is deemed to be eligible to enter into a subagreement with Auburn University, the following should be provided by the Subrecipient:

- ✓ Specific Scope of Work
- ✓ Detailed budget by category, including cost sharing (if applicable)
- ✓ Budget Justification
- ✓ Letter of Institutional approval
- ✓ Other documents as required by the sponsor and/or AU OSP

Award Stage:

1. Auburn University Office of Sponsored Programs (AU OSP) receives the fully executed prime agreement from the sponsor. The prime agreement is processed by AU OSP. AU OSP sends a copy of the agreement to Auburn University Contracts and Grants Accounting (AU CGA) where a FOAP (account) is created.
2. AU CGA sends AU OSP notification of the account number. The prime agreement is routed to the Subagreement Administrator (SA) to draft the Subagreement.
3. AU SA sends Subagreement draft to AU PI and department contact for review/approval.
4. Upon PI approval, the Subagreement is sent to the Subrecipient for Authorized Institutional Representative signature. When AU SA receives the partially executed Subagreement from the Subrecipient, AU SA will obtain AU's Authorized Institutional Representative's signature and send a fully executed copy of the Subagreement to the Subrecipient, AU PI, department contact and AU CGA.
5. The Subagreement funds will be encumbered by Auburn University Procurement and Payment Services (AU PBS).

Payment:

1. Subrecipient will submit invoices via email to OSPSUBINV@auburn.edu
2. AU SA will send invoice with vendor voucher and checklist to AU PI/department contact for review/approval
3. Department contact will return completed checklist, signed vendor voucher and invoice to OSPSUBINV@auburn.edu

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4. AU SA will send approved, signed vendor voucher and invoice to AU Payment and Procurement Services (PBS) for payment processing

Modifications:

1. AU OSP obtains AU PI's approval of requested changes to the original subagreement. AU SA will issue a subagreement modification to subrecipient for Authorized Institutional Representative signature.
2. The subagreement modification will specify the amendment(s) to the original terms and conditions. All other terms and conditions of the subagreement will remain in effect and unchanged.

Close-Out:

Upon completion of the subagreement, the subrecipient must follow the close-out procedures defined in the subagreement. The final invoice and close-out documents must be sent to OSP. Final payment may be withheld upon receipt of cost-share and/or close-out documentation. OSP will process the final invoice for payment and unencumber the remaining funds. Approval of the final invoice by the PI will serve as OSP's approval to completely close-out the subagreement.

For Questions: Leigh Stephens (334) 844-5957 or via email leigh.stephens@auburn.edu

Professional Services (PSC)

All professional services, include individuals who provide special knowledge or advice necessary for the project. The contractor is responsible for accomplishing the work called for in the contract and will not be supervised or controlled by the University. *Note: Current and former AU employees cannot be contracted under a PSC.*

Examples of professional services: attorneys/legal fees, consultants, architects, speakers, performing artists/musicians, medical services/doctors, outside law enforcement/security.

If there are special payment requirements (such as pre-payment) contact PBS.
The PSC forms are located in Banner under Self-Service
Click **Create a New Professional Services Contract**.

Enter the **Contractor's Banner ID** in the box, click on **Validate ID** (the green box).

The Contractor's information should be filled in after you click Validate ID – remember to check the address for accuracy

Contractor is acting in support of – click on the drop down arrow and select from Contract, Event, Sponsored Program, etc.

Non-US Contractor – click on drop down arrow and select yes or no.

Reimburse Contractor for Travel - click on drop down arrow and select yes or no

Named: _____ (fill in the box, tab forward)

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PSC Start Date: enter date in box, tab forward

PSC End Date: enter date in box, tab forward

Service provided at the following location (s): ex*: Auburn University, College of Veterinary Medicine* (fill in the box and tab forward)

Rate at which the Contractor will be compensated – *if the PSC exceeds $7,500.00 for the contract period. Additional proposal/agreement from the contractor may be needed as an attached PDF.*

Type of Service Provided – click on the drop down box and select from the list provided.

The contractor will provide the following Professional Services (*be specific*) fill in the box and tab forward.

If there is a Statement of Work that details this information, simply type "See Statement of Work". You will need to upload the SOW. This may be done for **Rendering of Services** as well.

Contractor Compensation Schedule - fill in the box, be specific. ex. $5,000.00 / month x 12 months = $60,000.00. Contractor will be paid upon receipt of invoice and report.

Comments – fill in the box, tab forward.

Click if contractor is an individual or sole proprietor - read each question carefully and answer yes or no.

*You will notice that you will need to complete **ONLY ONE** of the sections depending on the services performed by the Individual.*

Funding Source for PSC – enter the FOP (use account code 70525- Professional Services) and the dollar amount.

Click Save Progress/Validate Data (green box)
Click Upload/Change Documentation.
Review the form and Que for approvals.

CRG_Internal Charges (Direct Charges between AU FOPs)

What is a CRG (previously known as an ITV)?

An internal entry (AU Campus only) allows a department to transfer funds to another unit in which goods or services have been provided. In the case of sponsored agreements, the credit side of the entry (FOP receiving the payment) should never reflect a sponsored FOP, unless it is a designated Program Income FOP.

To Enter a CRG using the E-Journal System:

5. Login to AU Access
6. Select the Finance Tab

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7. Select Self Service Banner
8. Select eJournal Vouchers

A step by step guide for entering the transactions via the E-Journal Voucher system can be found at: http://www.auburn.edu/administration/business_office/pdf/e-journal-voucher-system.pdf

Important Things to Remember:

1. The Document Text should be entered as a short easily identifiable description.
2. The Additional Comments should be detailed to support what the transaction is truly for.
3. Rule Class code for Internal Transfer is **CRG**
4. Account Codes to be used:
   - 70770 or a more appropriate operating account code should be used on the debit side.
   - 77000 should be used on the credit side.
5. CRGs should be sent to Financial Reporting for approval.

Participant Support Costs

What are Participant Support Costs?

In section §200.75 of the Omni Guidance effective December 26, 2014, participant support costs means direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (*not employees*) in connection with conferences or training projects. In addition, section §200.68 of the Omni Guidance states that participant support costs are to be excluded from the Modified Total Direct Costs (MTDC) base.

Participant support costs are often tracked separately from other funds (a separate FOP is established) and generally carry separate sponsor regulations from other direct costs. Prior approval is required for budget reallocations from participant support costs to other items of expense.

Participant support costs are not Research Participant Incentive Payments; those are discussed in another section.

Payment of Participant Support Costs

In most cases, payments to participants should not be made via TES or AU payroll; rather, payments to participants should be made through Student Financial Services (SFS) or Procurement and Payment Services (PBS). (If you have questions about the requirements of a specific program contact OSP or CGA for guidance.)

Payments to AU Students

1. Contact Brooke Wheat via email bws0009@auburn.edu or Christy Hines dch0008@auburn.edu in SFS.
2. In a memo, letter, or email provide the student's AU ID number, amount of the stipend, and frequency of the stipend. The stipend may not be paid more often than monthly.
3. If you have more than one AU student to be paid, each student will have to be paid on the same schedule, but they do not have to be paid the same amount.

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4. If there is a notification letter from the program in which the student is participating, it should also be provided.
5. Provide the FOP from which to pay the students. A detail code is assigned in the Banner Student system so that the student account is credited, and then there will be a feed to Banner Finance to debit the sponsored FOP. These detail codes and associated FOPs are maintained in a database by SFS.

Payments to non-AU participants

1. The participant must register as a vendor through the AU Vendor Center.
2. A vendor voucher must be prepared and sent to PBS each time the participant is to receive a payment. The voucher must include a description of the program in which the non-AU person is participating. If a notification letter from the program is available it should also be provided.
3. Account code 70515 should be used for participant support cost stipend payments.
4. A former AU employee may receive participant support cost payments. Their employee record must not be active in Banner. If the record is still active, an ePAF will have to be submitted by the department before the stipend payment can be made through PBS.

Other Participant Information

Non-AU student participants may obtain an ID and privileges through the Affiliate Banner ID/Access Request Form. First, though, the participant must register as a vendor through the AU Vendor Center so a Banner ID can be assigned, then that Banner ID can be used to complete the access request form.

Research Participant

Budgets for research projects involving human subjects may provide for payments to the subjects for participating in the research. Payments to human subjects/research participants must be approved by the Institutional Review Board (responsible for the approval of human subject research). The IRB's written approval letter must be presented to PBS with any request for funds to pay those subjects.

Generally, subject/participant payments are processed on a multiple vendor voucher and made by check. In rare cases the IRB may determine that an alternate form of payment (cash, gift card) is required. Additionally, there may be cases where payment to a small percentage of participants through a random drawing can be justified. Such drawing incentives must be randomly designed with responsibility for oversight resting with the Principal Investigator. In either case, a request for exception, including the IRB approval of such, must be forwarded to PBS for review and approval before the study begins.

Payment	Register through the Vendor Center	W-9
More than $200	yes	required
$200 or less	no	required
$50 or less	no	waived

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Purchasing Card (P-card)

The Auburn University SunTrust Visa Card is issued directly to employees for their use in making departmental purchases. The card allows departments to make purchases quickly, accurately and with less paperwork than through the use of a Vendor Voucher.

The card may be used only for official University business and only in accordance with University policies and procedures. While the University is directly billed for purchases, the cardholder is responsible for all purchases made to the card. Misuse of the card will lead to disciplinary and/or legal action.

To obtain a card, you must complete a Purchasing Card Cardholder Information Form - BO 99-10 and attend a brief orientation session. Print a Purchasing Card Cardholder Information Form - BO 99-10 or obtain one from the Program Administrator, Debbie Griggs, in Procurement and Payment Services (844-7771).

The Purchasing Card may be used for purchases that do not require Purchase Orders including purchases under $3,000, subscriptions, institutional memberships, and orders from warehouse facilities. Use of the card is not, however, intended to replace the bid process where that process is appropriate. Cardholders should be aware of and sensitive to the **State Bid Law** and contact Procurement and Payment Services for assistance when it is expected that an aggregate of $15,000 or more of one commodity will be purchased during the fiscal year. In many cases, Procurement and Payment Services can also be of service in negotiating discounts or more favorable pricing on lower dollar purchases.

Warning: Splitting the cost of an item(s) on different orders/days/others purchasing cards to circumvent the procedures is not allowable.

1. The Purchasing Card ***cannot*** be used for: *professional services; certain travel related expenses, cash advances; capital items; controlled substances*; *maintenance or service agreements for copiers; animals; airfare for AU guests, interviewees, and contractors*

Transactions for more than $300 will be rejected at the point of sale. In addition, each card also has a monthly spending limit established when the card is issued. Expenditures should also comply with applicable state, University, and grant or contract restrictions.

Use of the Card

1. Use the card to make the purchase. Inform vendor of tax exempt status before making purchase. Obtain itemized receipts or other documentation.

2. Note on the receipt the FOAP to be charged.

3. Turn in receipts to the designated departmental bookkeeper.

4. Debbie Griggs downloads batches into Self-Serve (monthly statements) are reconciled in an Electronic Document and sent to Procurement and Payment Services with receipts in pdf format

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Carefully review each of the charges on the statements. For more information on the reconciliation process, contact Procurement and Payment Services (844-7771).

Lost or Stolen Cards

If your Purchasing Card is lost or stolen, immediately contact Debbie Griggs at 844-7771.

Employment Termination/Card Expiration

Employee Cardholders who are leaving employment of the University should complete the Purchasing Card Maintenance Form - (BO 99-11) to close/delete the account, cut their card in half and return it (taped to the Purchasing Card Maintenance Form) to department designee or supervisor. The department will send both the card and form to the Program Administrator. To insure that the account is immediately cancelled, the cardholder should also call SunTrust at 1-800-836-8562 to cancel the account.

Cards automatically expire and are renewed every three years. Replacement cards will be sent to the Program Administrator for distribution.

1.) What do I need to know about the Purchasing Card (P-card)?
- See Purchasing Card Policy in Appendices.
- Who in your department completes the reconciliation for the P-cards?
- Review the all receipts and make sure the faculty write the FOP or study name on the receipt and initial for approval. You will need to add the account number.
- A listing of account numbers can be located in e~print "FGRACTH or Account Hierarchy Report".
- When you are applying the charge to a contract and grant FOP, make sure it is an allowable cost and is in the budget. Office supplies, typical office postage, local telephone cost, memberships and other general are not allowed on contract and grant accounts.
- Remember the cost must be allowable, allocable and consistent.

2.) What departmental procedures are in place for individuals to order supplies without a Purchasing Card?
- There are a few forms that can help organize the process which can be found on the PBS web-site (see Appendices for samples).

3.) How do I put together the P-card reconciliation documents?
- The reconciler will be emailed from Debbie Griggs to indicate if the account is closed.
- Once notified go to https://enterprisespendplatform.suntrust.com/secure/welcome.asp This is where all the charges can be viewed by card holder.

4.) What is the approval process? Who approves?
- A Purchasing Card On-Line Reconciliation Form will need to be filling-out and approvals obtained.

Effort Management

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At the beginning of each semester or month, meet or communicate in writing with the PI to determine the plan of work for the coming period. Consider the PI's appointment, teaching load if applicable, and effort committed to sponsored projects. Graduate student(s) workloads also need to be discussed and distributed accordingly. Process the ePAFs as indicated in the next section.

When discussing labor distributions with faculty, be sure to communicate in terms of *for whom work is being performed* and not *from where they expect to receive pay*.

Review expenditures recorded on all sponsored funds each month and make any adjustments at that time. The expectation is that salary distributions are planned at the beginning of the month/semester, reviewed each month-end, and confirmed during the effort certification process.

Electronic Personnel Action Form (EPAF)

To fill out an EPAF follow these steps:

1) Go to AU Access and enter your login information
2) Click the Employee Services tab
3) Select the Self Service Banner link
4) Select the Electronic Personnel Action Forms link
5) Select the New EPAF link

IMPORTANT NOTE:
If the individual is being paid from a National Science Foundation (NSF), United States Department of Agriculture National Institute of Food and Agriculture (USDA-NIFA) or Public Health Service (NIH) please ensure the required CITI Training and/or Disclosure is current and on file. To ensure AU is compliant please confirm this with Robert Holm extension 4-5877 email: rzh0021@auburn.edu *or Niki Johnson extension 4-5966 email* johnsnl@auburn.edu.

If you do not know the person's Banner #, click the magnifying glass beside the boxes and fill in the person's first and last name. Once you find the correct result, click the ID # and it will populated the information for you back on the original screen.

Approval Category will be based on what you are trying to change. A few of the common categories for contracts and grants are:

1) To start a brand new grad assistant (GA) on a project – **New Job Graduate Student Monthly, NGJA**
2) To change the FTE of a grad assistant – **Rate, Timesheet Org, FTE Change Graduate Assistant, RTCHGA**
3) To start a brand new grad or undergrad student worker – **New Job Undergrad/Grad Student paid biweekly, NJST**
4) To split the labor distribution for any employee – **Labor Distribution Change, LDCHG**

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*Please note that this list is not all of the options that you may need to use while processing an EPAF.
EPAF's that are related to contracts or grants should only be done after consulting with the Principal Investigator. Regular communication will need to take place to ensure that the correct people are being paid and that they are being paid the correct amount.

Full time equivalent (FTE) for graduate assistants is restricted to .25, .33, or .50 to qualify for a tuition waiver. PI's can budget any monthly rate they want for the GA's as long as the job assignment does not exceed the FTE's listed.

Faculty should never exceed a 1.0 FTE, or 100%. Only in rare exception are faculty allowed to go over 100% efforts and generally not while working on contracts and grants. Their effort on a grant should fall within their regular load and would be reflected in a labor distribution change.

Before selecting the appropriate approvers, you should check with your HR Liaison to make sure the correct people are chosen. Because the PI's do not receive notification of approval it is always a good idea to send them a copy of the completed EPAF so they are aware of the changes.

Hiring Graduate Students

Verify the student is currently enrolled as a graduate student by contacting the Graduate School Office at 4-4700. Be prepared to give them the student's name, banner number & username.

Student will need to complete the following Hiring Paperwork:
(http://www.auburn.edu/administration/human_resources/forms/index.html)

- I-9
- Personal Data Form
- A-4
- W-4
- Debt Withholding Agreement
- Photography Policy (http://community.vetmed.auburn.edu/wp-content/uploads/2016/04/photography-policy-and-release-form-6-15-150608.pdf)
- Safety Training Checklist (http://community.vetmed.auburn.edu/wp-content/uploads/2016/04/new-training-document.pdf)

The student should turn in the completed forms above to the department hiring manager.

Hiring Manager will complete the following Hiring Paperwork:

- Make a copy of the student's I-9 required attachments (Driver's License AND Social Security Card, or Driver's License AND Birth Certificate, or Signed Passport ONLY).

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- Graduate Student Authorization Form (http://www.auburn.edu/administration/human_resources/forms/gaauth.pdf)
- EPAF Hiring Document Checklist (http://community.vetmed.auburn.edu/college-resources/)

Compile all completed documentation and send to the HR Liaison within college. He/she will verify, approve and forward to the Graduate School. The Graduate School must approve BEFORE forms are sent to HR.

Once HR has completed the hiring process in Banner, the hiring manager will receive a verification email. The department must then check the student's Labor Distribution to verify they were set up on the correct FOP. If incorrect, complete a LDCHG EPAF.

Overtime

Overtime is unallowable on contracts and grants accounts. In order to prevent doing a salary wage transfer each time period, just follow these steps to apply the overtime to an unrestricted FOP:

Moving hours from one FOP to another during the current pay period

NEVER change the FOP on a TES employee

- Open Kronos
- Open the employees timecard
- Click on Show more content
    - Click on the Totals tab

    - Find the pay code you need to move, right click
    - Click on Move Amount

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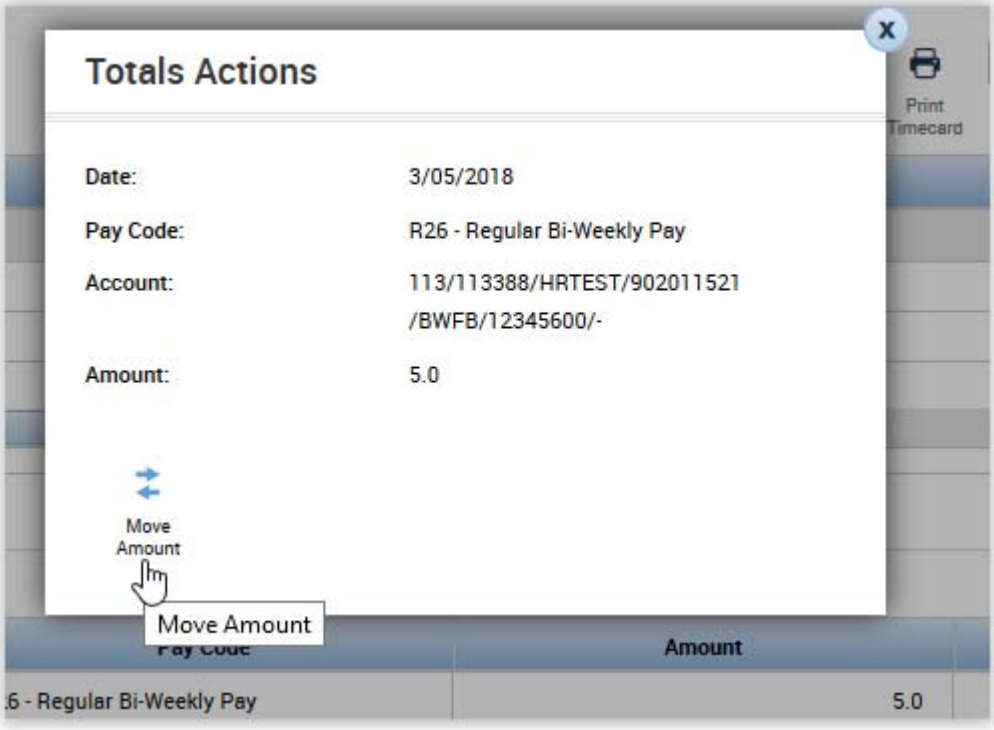

- Enter pay code (it should stay the same)
- Enter the amount you want to move (you don't have to move all of it, it can be split)
- Click on the Transfer arrow
    - Click on Search
    - Click on Labor Account
        - ONLY UPDATE the HR LOCATION and POSITION (if needed) i.e. multiple job employees (students)
        - FOP – click on the arrow

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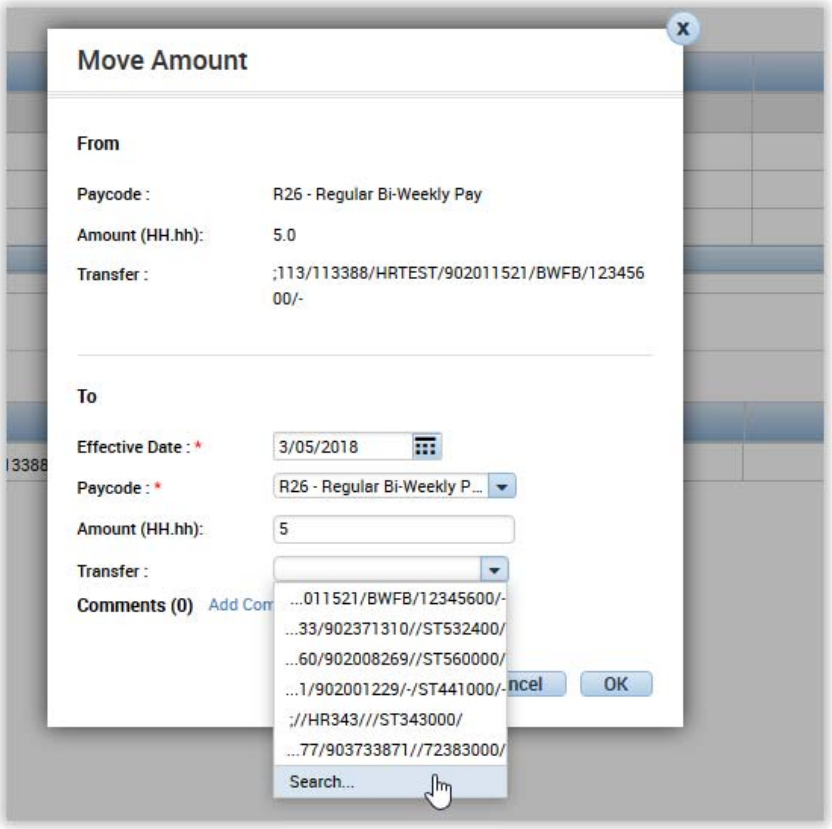

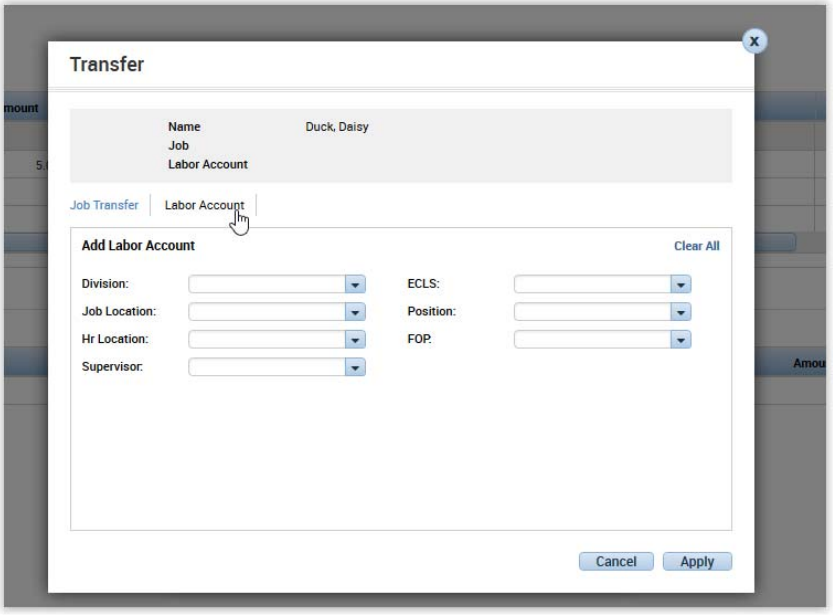

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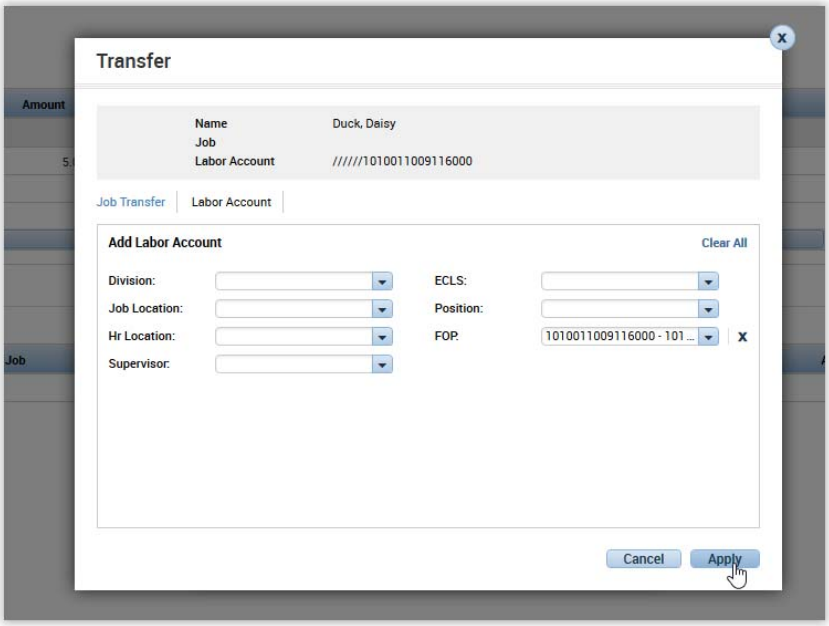

- In the Smart Search field start typing your FOP all together, no spaces
- Click on Apply
- Click on OK

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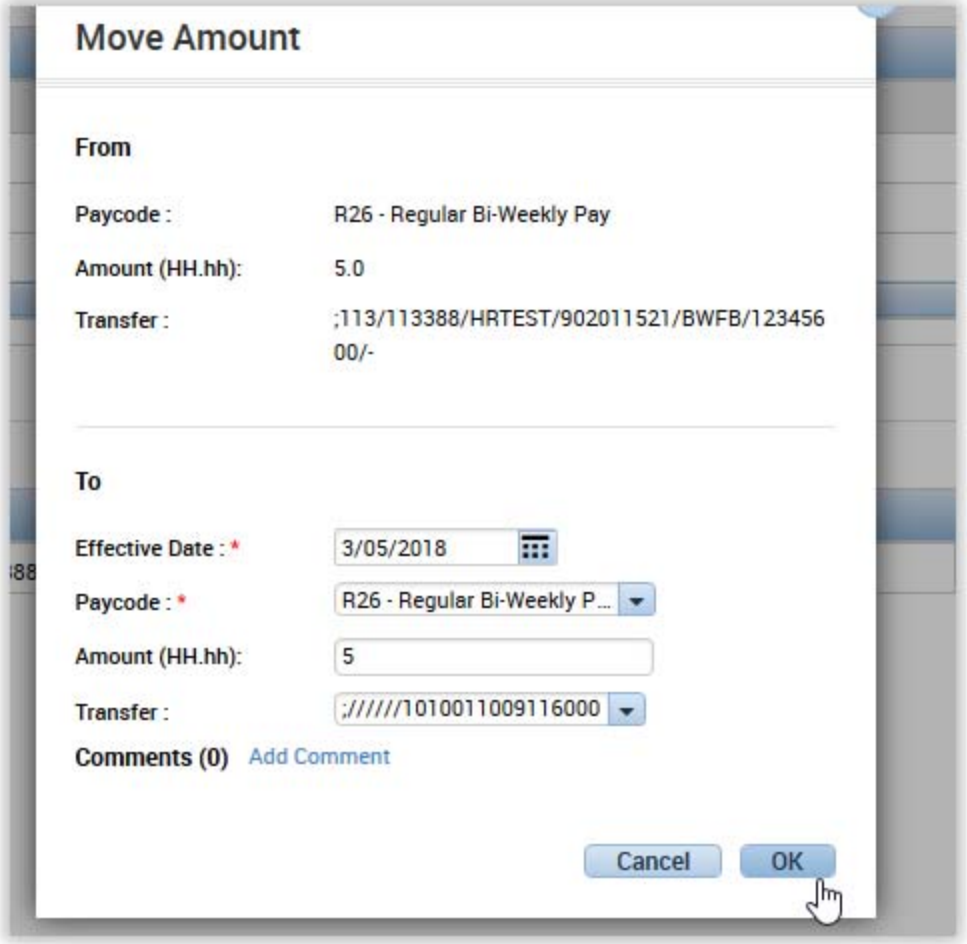
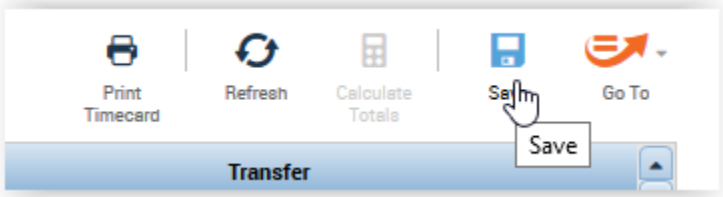


- Save the timecard changes



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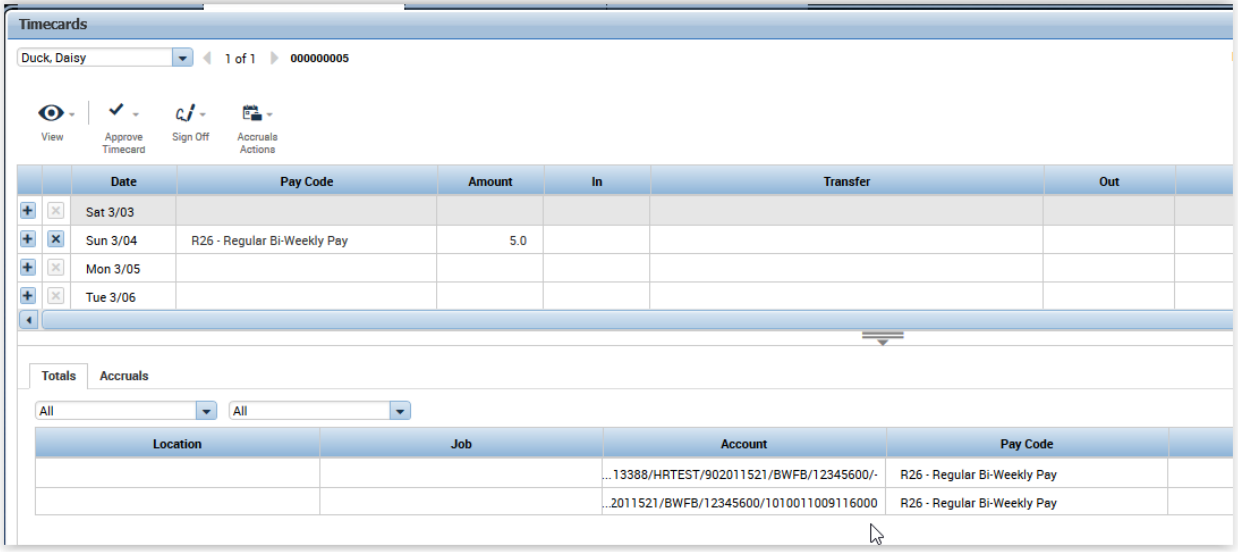

Salary Wage Transfer (SWT)

Before you begin a SWT: A SWT is used when a department incorrectly records an individual's salary, wages and benefits to an incorrect FOAP and needs to record the salary, wages and benefits to the correct FOAP.
Generally SWT cannot be transferred after ninety (90) day on contract and grant activities and OMB Circular A-21 (as of 12/26/14 2 CFR 200) (Section C.4.B) directs that: "Any costs allocable to a particular sponsored agreement under the standards provided in this Circular may not be shifted to other sponsored agreements in order to meet deficiencies caused by overruns or other fund considerations, to avoid restrictions imposed by law or by terms of the sponsored agreement, or for other reasons of convenience.

SWT'S are very difficult to justify to auditors and granting agencies. Throughout a project, the project director and/or department head should make sure that all salary and wage distributions reflect current work assignments.

Note: Any employees who spend 5% or more of their time on a particular sponsored project should have a portion of their salaries charged to the award account or to a cost sharing FOAP.

For this reason, the project director and others involved in administering awards should seek to ensure that expenditures are always recorded correctly.

If it does become necessary to transfer an expenditure from one account to another, if either of the accounts is a contract or grant FOAP these procedures should be followed.

Remember: All SWT's are performed only after payroll has passed.

1.) Login to AU Access
2.) Select the Finance Tab
3.) Select Self Service Banner
4.) Select Salary/Wage Transfer

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5.) Where do I start?
   a. A tutorial can be found http://www.auburn.edu/administration/business_office/cga/swt.html

6.) Why was/were the expense(s) not originally charged to the fund to which it is being transferred? Please explain fully. (An explanation that merely states that the transfer is "to correct an error" or "to transfer to a correct project" or "expenditure inadvertently charged to incorrect fund" is insufficient").

A couple of examples:
   i. This is a multiple year grant and each grant year requires a new FOP to be established, we did not receive the new FOP until "add date new grant year received."
   ii. When the ePAF distribution was originally entered the "Org" or "Program Code" was incorrectly entered.

7.) What is the benefit to the fund being charged? Describe how this charge is a proper and allowable cost to the sponsored project?
A couple of examples:
   i. Effort began 04/01/13; FOP not established until 05/10/13.
   ii. Effort was performed during MN4 and MN5

8.) What action is being taken to prevent the necessity for this type of transfer in the future?
A couple of examples:
   i. Labor distribution entered to correct late notice from Project Investigator
   ii. Multiple year award - labor distribution assignment enter when FOP received from Contracts & Grants Accounting. Include email notification in pdf and attach under Supplemental Files.

9.) What is the approval process? Who approves?

A salary wage transfer requires departmental approvals on non-sponsored FOAPALS and principal investigator (PI) signatures on sponsored programs.

Once all departments and PIs have signed off, it goes to the dean's office of each area for approval

Once the deans' offices have approved, it goes to one of two places:
   If it involves sponsored programs it goes to CG Accounting
   If it involves a non-sponsored program, then it goes to the Financial Reporting

Note: Please remember to track each SWT until it is approved or rejected. If a SWT has been rejected, then you will need to select "Overall" on the Menu and then select "Unlock document Request".

e-Certification

Compensation for personal services covers all amounts paid currently or accrued by Auburn University for services rendered by employees during the period of performance under sponsored agreements. Any Auburn University

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employee who spends 5% or more of his/her total university effort during an effort reporting period on a specific sponsored project should have that portion of his or her salary charged to the sponsored FOAP or cost share FOAP.

The distribution of salaries will be based on payrolls documented in accordance with generally accepted practices of Auburn University. The methods of documentation will:

- Be incorporated into the official records of the university
- Reasonably reflect the activity for which the employee is compensated by the university
- Encompass both sponsored and all other activities on an integrated basis

As part of the documentation of salaries charged to sponsored projects, an after-the-fact confirmation or determination must occur to confirm that salaries recorded onto the sponsored award reasonably reflect the level of effort performed. The certification must be performed by someone using suitable means of verification.

On a quarterly basis, e~Cert reports are generated from the payroll system for all employees receiving a portion of pay from a sponsored program, Federal Appropriation or cost sharing fund. The generated electronic document lists the employee's name, Banner ID, home organization, and college to which he is assigned. It also reflects all payroll periods, positions, and funds from which he/she received payment during the period.

On the 5th day following quarter end, PAR Administrators and Department Financial Administrators receive an email informing them that effort certifications are ready for processing. Subsequent emails are generated on the 10th day, 30th day, 35th day, and 40th day informing PIs, faculty, research personnel, department heads, associate deans for research, dean's contacts, and deans regarding outstanding certifications.

After receiving the e-cert notification, the certifying individual with suitable means of verification is to access the eCert system, review the effort document for accuracy, record changes in effort, if necessary, and approve the report. Once the individual's effort is certified as 100%, the system determines that the certification is complete and locks the document and no additional processing is allowed.

If changes in effort are outside of the accepted threshold of five percent, a system generated message instructs the certifier that a Salary & Wage Transfer is required.

Effort certification is not to be used as a labor management tool. Rather, it is a tool to confirm that the labor recorded reasonably reflects the level of effort performed. Review of labor distributions and associated corrections are to occur on a monthly basis. In rare cases should transfers of salary be as a result of the effort certification process.

Temporary Employment Services (TES)

Prospective TES employees must register at the TES office before being able to be placed on campus to work. Current regulations allow TES employees to work a maximum of 1,450 hours per year before they are terminated then reinstated the following year. If a department has a specific employee in mind that they want to work for them a request can be sent to the TES office. Otherwise, departments can either have TES select an employee for them or choose from potential employees to interview.

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Human resources works with TES to establish a pay rate based on the title of the prospective employee. If you have a contract or grant with a rate written in you should contact TES to ensure that there are no issues with using that rate. TES employees do not receive insurance, leave time, or paid holidays. There is a charge that TES uses for withholdings and for their expenses. For the current rate please contact the TES office at 4-7363".

When reporting personnel charges to a sponsor it is important to keep in mind that Auburn considers TES charges as Other Operating Expenses in the Banner accounting system.

The TES chargeback system is used for Timekeepers to verify payroll for their TES employees. Once payroll runs, an email is sent to timekeepers, who then logon to the system to approve transactions. The chargeback system is located in AU Access through Banner Self-Service under the Employee Services tab. Important items to review include the individual's name, hours worked, and FOAP. Changes can be in the system and then approved.

Additional questions can be directed to the TES office.

Temporary Employment Services
AU Employment Center
Beard Eaves Memorial Coliseum, Room 1084
650 Biggio Drive
Auburn University, AL 36849
Phone: 334-844-7363
Fax: 334-844-1653

Student Employment Summer Work Policies

In order to be eligible to work on campus as a student employee during the summer, current students must meet one of the following criteria:

1. Enrolled and taking classes during summer term(s). A copy of the student's class schedule for the summer term must be included in the paperwork that goes to Human Resources.
2. Not enrolled in classes for summer term(s), but was enrolled in spring semester 2017 and is registered and has a class schedule for the fall semester 2017. A copy of the student's spring 2017 schedule along with a copy of their upcoming fall class schedule must be included in the paperwork that goes to Human Resources.

May Graduates:

Students who graduated in May 2017, or before, are not allowed to work as a student employee. These individuals must work as a TES employee. If a student graduated in May and will be entering graduate school in the fall, he/she must work during the summer as a TES employee and can begin work as a biweekly student employee on Monday, August 18.

New Students:

New students who will be entering Auburn in fall 2017 can begin work on Monday, August 18, five days prior to the first day of classes. Incoming students hired to work prior to that date must be hired as a TES employee. This applies

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to students who graduated and are returning for graduate school in the fall.

Work Hours:

Students are permitted to work up to 40 hours per week (1.0 FTE) for all jobs combined in the summer, May 5 through August 15. This applies even if a student is enrolled in classes during the summer term(s). Students must NOT be allowed to work over 40 hours per week. Hours worked over 40 qualify for overtime pay, which is not authorized for student employees.

Student's employees age 18 and younger:

An Employee Information Sheet must be completed on all student employees 18 years of age or younger. This completed form, along with proof of age (driver's license or other form of identification that lists the student's birthday) must be sent with the student paperwork to Human Resources. The hiring department should also maintain a copy of this form and proof of age in the departmental office. Employee Information Sheet link: http://www.auburn.edu/administration/human_resources/forms/eeinfosht.pdf

For questions not covered in the above policies, please contact Nancy Bernard at 844-4744, nmb@auburn.edu. For student employment paperwork or human resources processes, please contact Human Resources at 844-4145.

Fellowships/Stipends (Graduate and Undergraduate)

IMPORTANT NOTE:

If the individual is being paid from a National Science Foundation (NSF), United States Department of Agriculture National Institute of Food and Agriculture (USDA-NIFA) or Public Health Service (NIH) please ensure the required CITI Training and/or Disclosure is current and on file. To ensure AU is compliant please confirm this with Robert Holm extension 4-5877 email: rzh0021@auburn.edu or Niki Johnson extension 4-5966 email johnsnl@auburn.edu.

Graduate Fellowship

A Fellowship is an arrangement in which financial support is given to support a graduate student's pursuit of his or her degree, generally in a full-time course of study. Fellowships paid by sponsored funds are discussed in this section. Graduate Tuition Fellowships are defined separately by the Graduate School.

Payment of Graduate Fellowships

Payments to graduate fellows are made through Student Financial Services (SFS) as follows:

1. Contact Christy HInes dch0008@auburn.edu SFS.
2. In a memo, letter, or email provide the student's AU ID number, the name of the fellowship, amount of the payment, and the intervals or dates for each payment.
3. If you have more than one AU student to be paid, each student will have to be paid on the same schedule, but they do not have to be paid the same amount.
4. If there is a notification letter from the program from which the student received the fellowship, it should also be provided.

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5. Provide the FOP from which to pay the students. A detail code is assigned in the Banner Student system so that the student account is credited, and then there will be a feed to Banner Finance to debit the sponsored FOP. These detail codes and associated FOPs are maintained in a database by SFS.

Research Participant Incentive Payments **(subject pay)**

Budgets for research projects involving human subjects may provide for payments to the subjects for participating in the research. Payments to human subjects/research participants must be approved by the Institutional Review Board (responsible for the approval of human subject research). The IRB's written approval letter must be presented to PBS with any request for funds to pay those subjects.

Generally, subject/participant payments are processed on a multiple vendor voucher and made by check. In rare cases the IRB may determine that an alternate form of payment (cash, gift card) is required. Additionally, there may be cases where payment to a small percentage of participants through a random drawing can be justified. Such drawing incentives must be randomly designed with responsibility for oversight resting with the Principal Investigator. In either case, a request for exception, including the IRB approval of such, must be forwarded to PBS for review and approval before the study begins.

Payment	Register through the Vendor Center	W-9
More than $200	yes	required
$200 or less	no	required
$50 or less	no	waived

Departmental Error Correction (DEC)

Go to this link for details on submitting the voucher:

https://iss.auburn.edu/dokuwiki/doku.php?id=public:fupload

Items to note for DEC's involving contracts/grants:

- If 90 days has passed since the expenditure posted to Banner, the expenditure will have to be moved to an unrestricted funding source.

- In the description field at the top of the journal in the Banner Admin Document Text and on the individual line items, will need to be in the following format: MMDDYY of the transaction date and then the Document ID. (i.e.: 120112 I1234567)
    - For Bottom Line Transfers (BLT's), the descriptions should be BLT/Department/PI. (i.e.: BLT/PSYCHOLOGY/SMITH)

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- When answering the three questions, make sure the answers are clear to any auditor as to how the decision was made to make the transfer:
    - Why the expense was not originally charged to the fund to which it is being transferred?
    - What is the benefit to the fund being charged? Describe how this charge is a proper and allowable cost to the sponsored project?
    - What action is being taken to prevent the necessity for this type of transfer in the future?

- What is the approval process?
    - Department Head/Chair
    - Dean
    - Contracts & Grants Accounting

International Travel Request Policy and Trip Charges

Faculty, staff and students (defined as "travelers") traveling outside of the 50 United States on Auburn University business, for research or to attend conferences must complete the "Request for International Travel Form" also known as the RAT50 form. The form is considered complete and approved once it has the Provost's signature. Travelers will not be enrolled in international insurance or reimbursed for trip expenses without a completed and approved RAT50 form. This form should not be used by students on study/ intern abroad programs for credit. The form has been simplified for 2010-2011, is effective 8/15/10, and can be found at the Auburn University "International Presence" website under "International Travel Requests."
http://www.auburn.edu/academic/international/docs/IntlTravelProcedures.pdf

eTravel Vouchers

To fill out an eTravel voucher follow these steps:

1) Go to AU Access and enter your login information
2) Click the Employee Services or Finance tab
3) Select the Self Service Banner link
4) Select the eTravel Vouchers link
5) Select the Create a New Banner Travel Voucher at the top of the screen

Before filling out the form make sure to review the Travel Policies on the Procurement and Payment Services website or at the following link: https://sites.auburn.edu/admin/universitypolicies/Policies/TravelPolicies.pdf

The following items from the PBS Travel Policies are worth noting, although they are not all inclusive:

- P-cards should only be used for airfare and conference registration
- Receipts should be kept for all transactions (no receipts needed for tips or for daily meals that are less than $34)

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- The $34 for meals without receipts is not a per diem and only the amount spent that day should be claimed
- Up to $60 can be reimbursed for meals with receipts
- Only economy seats should be purchased for airfare (see the Travel Policies for information regarding international flights)
- $75 is the maximum per diem for in-state overnight travel and no receipts are needed
- If necessary, reimbursements can be made for the day before and the day after the conference if required for the travel schedule

Travel reimbursement should be done within 30 days of the travel.
All necessary receipts and documentation should be loaded as a single PDF. You should only upload additional PDF's if PBS requests additional documentation after submission for approval.

Because approval routing is set based on the Master Contact List, it is very important that the information in the list is correct.

There is also an option to add additional approvers to the travel voucher queue. The additional approvers can be added by the preparer, traveler, and supervisor. If an additional approver is added the voucher will go to that person next once the user that added them submits the voucher. After approvals are made by the additional approver(s) the voucher will continue to go through the standard queue.

A paper travel reimbursement voucher will need to be used in the following cases:

- Non AU active employee
- Travel exceeds 14 days
- Reimbursement related to interview or moving expenses
- Approval is needed from multiple Organization codes

Group Travel

- Obtain prior all approval for any group travel (Bonnie Sumlin sumlibn@auburn.edu)

E-Collection Reports

For a complete demo of how to fill out a collection report go to
https://iss.auburn.edu/dokuwiki/doku.php?id=public:fupload

Enter AU Access
Enter your user name and password
Click Finance tab
Enter Self-serve Banner
Select e-Collection Reports

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a. Click Create a New Banner Collection Report
2. The Name, System ID, E-mail address, and Transaction Date should be pre-populated – if not, you can manually fill in or change, if needed
3.) Deposit date is the date the money went to the bank; for credit card transactions, it is the date in which you processed the credit card for payment
4.) Bank – 05 will be used for cash/main campus and 15 will always be used for credit card deposits. Your specific department may use other bank numbers. A description of each can be found by clicking on the drop down arrow by the Bank/Chart box.
5.) Banner Admin Doc Text – give a brief description of the type of collection report you are preparing – example: "Black Bear Conference registration fees"
6.) Additional Comments: A longer description of what/why you are depositing the monies – this will show up in Xtender but is not a required field.

Section Two of the e-Collection Report

This section may be filled in manually or by extracting the information from Excel.

To enter manually: (see appendix for example)

a. Enter the fund, organization and program code the deposit needs to go into.
b. Enter a description that will identify your deposit in Banner
c. Enter the gross amount – it will extend to the Net column (if tax was collected on sale items, the amount of the tax will go in the column "Sales Tax")

Note: The system will not take negative amounts – the (+/-) symbol will need to be changed.

Enter as many lines as is needed. If more than 5 lines are needed, click on the add5 to the left of the screen.

The Grand Total will remain in *"RED"* until you balance under the "Summary Payment Mode"

Under the "Summary Payment Mode" indicate the amount of cash, checks, money orders or coins you are depositing. When that is entered the total payment should equal the grand total and the grand total will change to green.

Please Note: Credit Cards cannot be mixed with anything else. Credit Cards have to be on a separate e-Collection report and should be done within 2 days of collection.

To enter by extracting information from an excel spreadsheet:

1.) Click the tab "Copy from data spreadsheet"
2.) Format the spreadsheet for text (for some reason the system does not like anything else)
3.) Copy spreadsheet
4.) Right click in the text box and paste
5.) Click on the Save and validate data tab. This will let you know if you have any errors and that you need to upload the backup documentation.
6.) Click on the Upload/Change Documentation tab
7.) Browse for the file

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8.) Click Upload
9.) Click Return to JV Page
10.) Queue JV to be approved.

Best Practices for collection of registration fees:

At the time of collection – Count the money in front of the registrant, prepare a duplicate receipt that indicates the name of the payee, the amount of payment, description of what the payment is for and by what method payment was made. One copy will be for the registrant and one copy will be for your records (backup to the collection report).

When you prepare the eCollection Report, a copy of all checks will be required along with a registration list of all registrants corresponding with that particular collection report.

Best Practices for collection of Program Income related to any Contract or Grant:

When revenue is generated from a contract/grant a program income FOP should be established that all monies will be deposited into.

The receipt of these monies should be handled the same as above with one additional step:
An Intramural Cover Form should be sent to the Office of Sponsored Programs along with an in-house budget; a Journal Voucher; copy of the check(s) and copy of the collection reports. This also should be done if a credit card was used. This step has to be done so that Contracts and Grants will know to increase the budget in the system.

Note: When entering the FOP on the collection report, only the fund and account code is needed. The account code will be determined by where the money is coming from:

- 13375 Federal
- 13380 State
- 13395 Other
- 13385 County
- 13390 Municipal

If you have any questions on this contact Dorothy Cordell in Contracts and Grants Accounting at 844-6188.

Xtender Process

Xtender is a document repository and imaging product that provides the ability to capture, organize, store, and retrieve paper and computer generated documents. Additional information is available at http://www.auburn.edu/oit/xtender/ or by contacting xtender@auburn.edu.

The following information was provided by the Xtender Admin and was last updated April 2012. Continue to check the Xtender website for updates and additional information.

Finance Documents

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1. Vendor Vouchers – Most Vendor Vouchers are entered via E-Voucher program in SSB. WebXtender (https://xtender.auburn.edu) is the only place to see these documents outside of the E-Voucher system. There is not a link from inside of Banner Admin that will open Xtender and show these documents. These documents are stored in the PBS –VOUCHERS cabinet. The documents began loading in FY 2011. Only the documents you (or other departments) entered into the E-Voucher program based on each department's go-live date will be located in this cabinet. Beginning March 2012, PBS began entering Multi-Pay and One-time Pay documents. The most common way to look these documents up is by either INVOICE NUMBER or CHECK NUMBER found from your Banner financials. Please see the Document "How to run a Vendor Voucher Query" for an explanation of how ALL Vendor Voucher queries should be run. Travel Vouchers are not loaded yet but are planned to be entered at a later date via SSB E-Travel Voucher application.

2. Purchase Orders – Automatically sent to Xtender from Banner in PDF format. These documents can be located in the B-F-DOCS (Oct 07 and newer) or PBS_PO (prior to Oct 07) cabinet and can be found either in WebXtender or Banner (FPIPURR). Please use the Document "How to run PO QUERY" for an explanation of how ALL queries for a PO should be run.

3. Journal Vouchers – Journal Vouchers/Accounting Transactions are entered via scanning after the document is entered into Banner (at AU Main Campus - by ISS and Student Financial Services; at AUM – by PBS or Cashiering Offices) or automatically sent to Xtender by the Create Journal Voucher SSB Application. The Journal Vouchers can be located in either B-F-DOCS (starting FY 12) or BO_INTERNALS. Please use the Document "How to run FINANCE QUERY" for an explanation of how ALL queries for journal vouchers should be run. You may have to go back to the original creator of the document to get a copy (ex – OIT bills). These documents should be looked up by DOCUMENT ID (ex – J0012345). You can also access these documents from Banner Forms FGIDOCR, FGITRND and FGIJVCD.

4. Contract/Grant PAR's – Personnel Activity Reports for Contracts and Grants are entered via scanning from the office of Contracts and Grants Accounting (Melanie Cosby) and stored in the CG_PAR cabinet. They can only be accessed via WebXtender. You can look up a document by a person's Banner ID (902/903 #), LAST NAME, FIRST NAME, PERIOD END DATE or any combination of these values. These documents are now online via e-Cert program.

5. Contract/Grant SWT's –Salary Wage Transfers for Contracts and Grants are entered via scanning from the office of Contracts and Grants Accounting (Melanie Cosby) and stored in the CG_SAL_WG_TRF cabinet. They can only be accessed via WebXtender. You can look up a document by a person's Banner ID (902/903 #), LAST NAME, FIRST NAME, REDISTRIBUTION DATE or any combination of these values.

Banner Forms that a query can be run from:
FPIPURR – PO QUERY – Purchase Orders
FGIJVCD – FINANCE QUERY – Journal Documents
FGITRND– FINANCE QUERY – Journal Documents
FGIDOCR – FINANCE QUERY – Journal Documents
Updated 041812

Websites for Xtender:
WebXtender Login Page: https://xtender.auburn.edu/appxtender/ this is the site to use for viewing documents.
Xtender Support Page: http://www.auburn.edu/oit/account_info/xtender/ this site is new and a work in progress, please check back periodically.
Documentation Website: https://sites.auburn.edu/admin/oit/xtender/default.aspx

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Important things to note before using the system are:

1.) Make sure you are an Admin on your machine in order to load the Active X Control software the first time you display documents. Instructions for loading the Active X Controls are on the Xtender Support Page and the Documentation Website and in the WebXtender Training Guide (also located on those sites). You can also install via AU Install – WebXtender Active X Installer.

2) Make sure you log out using the Yellow Key Icon instead of closing the browser window with the Red X in the upper right hand corner, not doing so may lock you out of the system for 20 minutes.

Administrative Paperwork

1.) How do you have your files (paper or electronic)?
2.) How do you reconcile monthly?
3.) What do you do when you receive an invoice in the mail? How is it applied? Who approves it?

- Match packing slip to invoice (if there is one).
- Obtain faculty member approval.
- Have faculty member identify the FOP to be charged.
- Confirm the expense is in the timeframe of the project.
- Confirm if using a contract/grant FOP that the charged is allowable.
    - This can be done by:
        - ✓ Checking the sponsor budget
        - ✓ Checking A-21 allowable cost (12/26/14 2 CFR 200)
        - ✓ Direct Cost Policy located at https://sites.auburn.edu/admin/universitypolicies/Policies/ContractsandGrantsAccountingPolicies%20and%20Procedures.pdf

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Appendices

Appendix I - Monthly Review Check List Brain Storm

Appendix II – Chart of Accounts

Appendix III – Common Business Office Email Address

Appendix IV – Contract Signature Authority Policy

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Appendix I: Monthly Review/Checklist

I. Random Sample of current Sponsored FOPs

a. If possible review a minimum random sample of 25% of sponsored awards.
b. Review Inception to Date expenditures with a heavy emphasis on items recorded to account codes typically viewed as indirect costs.
c. Review expenditure category totals with budget to ensure that all costs are budgeted and within general 10% variance threshold. If specific sponsor dictate a smaller variance threshold, monitor budget vs. actual based on their requirements.
d. Review Labor Distribution Reports/TES Direct Charge Forms vs. budget/budget narrative to ensure committed effort is being reflected. If needed, work with PIs and appropriate HR contacts to make any needed changes for effort.
e. If needed, any correcting transaction should be prepared and submitted at time of review.
f. Follow up with PI on any outstanding payments due to ensure that all technical requirements are being met and ask if they are aware of any additional reasons for non-payment.

II. Random Sample of current Sponsored Cost Share ORGs

a. If possible review a minimum random sample of 25% of sponsored CS ORGs.
b. Review Inception to Date expenditures to ensure CS spending rate is in line with parent expenditure spending rate. If different – note.
c. Review labor distribution reports to ensure that committed effort is reflected. If needed, work with PIs and appropriate HR contacts to make any needed changes for effort.
d. Review budget to ensure current Fiscal Year budget is loaded to cover all anticipated costs for the current period. If necessary prepare and submit Budget JV-AU04.
e. If needed, any correcting transaction should be prepared and submitted at time of review.

III. Monthly review of Outstanding Expenditures

a. Run Reports – Expenditure and Labor Distributions
b. Compare actual expenditures per departmental files with Banner
c. Compare expenditures with budget to ensure no budget revisions or correcting transactions are needed.
d. Follow up on outstanding expenditures to ensure there was not a Visa keying error or a voucher was not returned to the preparer's queue for revisions.
e. Ensure all personnel costs are accurately reflected.

IV. Review of Expired Sponsored FOPs

a. Run Transaction report for period of performance after end date.
b. Verify all recorded costs after end date were reported to sponsor.
c. Verify project period with Banner to ensure that all possible modifications have been processed.

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d. If costs are recorded onto the FOP after the end date and not incurred during project period, then items should be transferred from the sponsored FOP and appropriate notifications should be made to ensure costs do not continue to be recorded.
e. If Fixed Price, all deliverables/objectives have been satisfactorily met and payments received then request to extend to indefinite should be prepared and submitted to appropriate Contractual person.

V. Review of Expired Cost Shared ORGs

a. Review to ensure that full budget is loaded.
b. Review to ensure that all eligible project costs are properly recorded. If transfers are needed, transactions should be initiated.
c. If additional budget is needed proper Budget JV – AU04 should be prepared and submitted.
d. If remaining budget exists, request appropriate CGA Team (Federal/State) for balance to be returned.

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Appendix II: Chart of Accounts

Chart of Accounts	-	Account	-	Account Title		Chart of Accounts	-	Account	-	Account Title
A		70000		Coal		A		70600		Athletic Supplies
A		70005		Electricity		A		70601		Athletic Apparel
A		70010		Fuel Oil		A		70605		Game General Expenses
A		70015		Gas (Utility)		A		70610		Game Officials
A		70020		Water		A		70615		Game Settlements
A		70025		Other Utilities		A		70650		Institutional Memberships
A		70050		Cell Phones & Push to Talk		A		70655		Individual Memberships
A		70055		Express Mail		A		70660		Taxable Memberships and Dues
A		70060		Freight		A		70700		Job Vacancy Advertisements
A		70065		Pagers		A		70710		Program Promotional Expenses
A		70070		Postage		A		70750		Subcontracts <= 25K
A		70075		Satellite Uplink charges		A		70760		Subcontracts > 25K
A		70080		Telephone/Telegraph		A		70761		Voice-Internal Charges
A		70100		Equipment Rental		A		70762		Data-Internal Charges
A		70105		Operating Lease		A		70763		Cable-Internal Charges
A		70115		Off-Campus Space Rental		A		70764		Multimedia Classroom Design-Internal
A		70120		On-Campus Space Rental		A		70765		Media Production Group-Internal
A		70125		Other Rental		A		70766		Miscellaneous Communications-Intern
A		70150		Building Repairs & Maintenance		A		70767		Cell-Internal Charges
A		70155		Equipment Repairs & Maintenance		A		70768		MRI Machines-Internal Charges
A		70160		Facilities R&M/Other Reimbursable		A		70770		Other Internal Charges/Services
A		70165		Vehicle Repairs & Maintenance		A		70771		Imaging Services-Internal Charges
A		70170		Other Repairs & Maintenance		A		70772		Medical Services-Internal Charges
A		70200		Building Materials		A		70773		Pavement Testing Service-Internal
A		70205		Facilities Materials Reimbursement		A		70774		Plant Analysis Service-Internal

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Chart of Accounts	-	Account	-	Account Title		Chart of Accounts	-	Account	-	Account Title
A		70210		Farm Vehicle Supplies		A		70775		Sampling Service-Internal Charges
A		70215		Janitorial Supplies		A		70776		Soil Testing Service-Internal Charge
A		70220		Landscape Materials		A		70777		Electron Microscopy-Internal Charge
A		70225		Other Vehicle Supplies		A		70778		Transit Charter-Internal Charges
A		70250		Individual Travel Airfare		A		70779		Airplane Charter-Internal Charges
A		70255		Indiv Trav AU Airplane Use Charges		A		70780		Office Printing
A		70260		Individual Foreign Travel		A		70781		Flyers/Posters/Ads - Printing
A		70265		Individual In-State Travel		A		70782		Brochures - Printing
A		70270		Individual Out-of-State Travel		A		70783		Newsletters - Printing
A		70275		Indiv Registration Fee-Non Travel		A		70784		Magazines - Printing
A		70280		Individual Registration Fee-Travel		A		70785		MRI Machine-Internal Charges Only
A		70285		Individual Same Day Meal Allowance		A		70790		Foreign Subcontracts <=25K
A		70290		Individual Vehicle Rental		A		70791		Foreign Subcontract >25K
A		70295		Individual Recruiting Travel		A		70800		Amortization Expense
A		70296		Individual Recruiting Airfare Travel		A		70805		AU Hosted Conference Meals
A		70300		Team/Group Travel Airfare		A		70810		Bad Debt Expense
A		70305		Team/Gr Trav AU Airplane Use Charge		A		70812		Loan Cancellations
A		70310		Band Travel		A		70815		Banker/Broker Fees
A		70315		Team/Group Foreign Travel		A		70816		Credit Card Merchant Fees
A		70320		Team/Group In-State Travel		A		70817		Admin Collection Costs
A		70325		Team/Group Out-of-State Travel		A		70820		Insurance Premiums
A		70330		Team/Group Vehicle Rental		A		70825		Interest Expense

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Chart of Accounts	-	Account	-	Account Title		Chart of Accounts	-	Account	-	Account Title
A		70335		Team/Group Recruiting Travel		A		70830		Refunds
A		70350		Business Meals		A		70835		Subscriptions
A		70355		Flowers		A		70840		Taxes
A		70360		Guest Meals		A		70845		Other General Admin Expenses
A		70365		Other Entertainment Expenses		A		70850		Books/Periodicals/Publications
A		70370		AUHDCC Lodging for Official Guests		A		70851		Copying
A		70400		Housing Allowance (Taxable)		A		70852		Film Developing
A		70410		Non-Taxable Moving Expenses		A		70853		Laundry
A		70420		Taxable Moving Expenses		A		70854		Library Doc Retrieval Fees
A		70450		Employee Awards		A		70855		Uniform Replacement
A		70455		Non-Employee Awards		A		70856		Donations
A		70500		Honorariums		A		70857		Equipment Transfers - OIT Only
A		70505		Legal Expenses-Attorney Fees Only		A		70900		Audio Visual Materials
A		70505		Legal Expenses		A		70910		Award Supplies
A		70510		Medical Expenses		A		70915		Chemicals
A		70515		Non-Student Stipends		A		70920		Non-Liquid Gases
A		70520		Participant Costs		A		70925		Fertilizer & Insecticides
A		70525		Professional Services		A		70930		Liquid Fuel Gas & Oil
A		70530		Royalties		A		70935		Office Supplies
A		70535		Security		A		70940		Lab & Classroom Supplies
A		70540		Other Reportable/Taxable Payments		A		70942		Seed for Crops
A		70545		Accounting Fees		A		70945		Other Expendable Supplies
A		70548		Professional Fundraising Fee		A		70950		Purchases for Resale
A		70550		TES-Admin/Clerical		A		70955		Gift Shop Goods for Resale
A		70555		TES- Other		A		70960		Paper for Resale
A		70965		Inventory Adjustment		A		75050		Hazardous Material Abatement
A		71000		Non-Capital Computer Equipment		A		75060		Contribution to Cent Utilities
A		71010		Non-Capital Furniture		A		75070		Architect Fees

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Chart of Accounts	-	Account	-	Account Title		Chart of Accounts	-	Account	-	Account Title
A		71020		Non-Capital Other Equipment		A		75080		Space Assess Consultant
A		71050		Medical/Surgical Supplies		A		75090		Lab Design Consultant
A		71060		Pharmacy Supplies		A		75100		Site Review Consultant
A		71070		Controlled Substances		A		75110		Site Environmental Consultant
A		71100		Animal Care Per Diem		A		75120		Program Consultant
A		71110		Animal Feed		A		75130		Interior Design Consultant
A		71120		Animal Purchases		A		75140		Elevator Consultant
A		71130		Livestock Registration Fees		A		75150		Cost Consultant
A		71150		Computer Supplies		A		75160		Landscape Arch Cons
A		71160		Computer Software Maintenance/Renew		A		75170		Admin Services
A		71170		Computer Software License Fees		A		75170		Legal & Adm Services
A		73000		Tuition Related Fees & Grant Awards		A		75175		Facilities Legal-Attorney Fees Only
A		73010		Graduate Student Fellowships		A		75180		Specialty Consultant
A		73020		Undergraduate Scholarships		A		75190		Infrastructure Construction
A		73080		Proration Fee Waiver		A		75191		Storm/Sanitary/DomH20/NatGas
A		73100		Student Board Fees		A		75192		Chilled/Hot Water
A		73110		Student Books & Supplies		A		75193		Electrical Distribution
A		73120		Student Room Fees		A		75200		Building Envelope Consultant
A		73125		Other Student Fees		A		75200		Bldg. Envelope Construction
A		73130		Misc. Student Fees-Exchange		A		75210		Construction Mgt Consultant
A		73200		Scholarship Tuition Waiver		A		75220		Hazardous Material Design
A		73201		Tuition Waiver-Gann		A		75230		Engineering Consultant
A		73202		GTA/GRA Waiver Out of State		A		75240		FMS Moving
A		73203		Tuition Waiver-Abroad		A		75250		Bid Advertisement
A		73204		Common Market Waiver		A		75260		Records Documents
A		73205		Athletic Scholarship Waiver		A		75270		Interest-Construction
A		73206		9 County Georgia Waiver		A		75280		Site Survey

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Chart of Accounts	-	Account	-	Account Title		Chart of Accounts	-	Account	-	Account Title
A		73206		0 County Georgia Waiver		A		75290		Site Work
A		73207		Legacy Tuition Waiver		A		75300		Utility Relocation
A		73208		Miscellaneous Waiver Expense		A		75310		Irrigation
A		73209		Exchange Student Program Waiver		A		75320		Electrical Dist-Underground
A		74000		Art & Collections		A		75330		Central Steam/Hot Water
A		74010		Lease Purchase		A		75340		Central Chilled Water
A		74020		Automotive Equipment		A		75350		Domestic Water
A		74030		Vehicle Purchase		A		75360		Fire Protect Water
A		74040		Aircraft/Boats		A		75370		Gas (Plant Funds)
A		74050		Classroom Equipment		A		75380		Subsurface Investigation
A		74060		Library Books		A		75390		Sanitary Sewer
A		74070		Library Periodicals		A		75400		Storm Sewer
A		74075		Capital Software Greater $250 000		A		75410		Materials Testing
A		74080		Computer Equipment		A		75420		HVAC Test & Balance
A		74090		Medical Equipment		A		75421		HVAC Commissioning
A		74100		Office Equipment		A		75422		Elevator Commissioning
A		74110		Photographic Equipment		A		75430		Landscaping (Plant Funds)
A		74120		Major Appliances		A		75440		Telecom Switching
A		74130		Lab Equipment		A		75450		Telecom Station
A		74140		Television Equipment		A		75460		Telecom Distribution
A		74150		Telecom Switching		A		75465		Security
A		74160		Telecom Station		A		75470		Moveable Equipment
A		74170		Telecom Distribution		A		75471		New Building Fit-Out (Bldg. Servs)
A		74180		Fabricated Upgrade		A		75472		Waste/Recycling
A		74190		Other Equipment		A		75480		Fixed Equipment
A		74200		Depreciation Expense		A		75490		Construction Supplies
A		74210		Major Alterations/Improvements		A		75500		Construction Administration
A		74211		Capital Equip for Resale - OIT		A		75501		Design Administration
A		74212		Net Investment in Plant (Contra)		A		75502		In-House Design Generation

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Chart of Accounts	-	Account	-	Account Title		Chart of Accounts	-	Account	-	Account Title
A		74213		Net Investment in Plant Disposals		A		75503		Review of Documents
A		74220		Amt Prem Disc Cost Iss Loss Refn		A		75510		Telephone/Utility Tenant
A		74998		Conversion Funding AU		A		75520		Shops Assists
A		75000		Land Purchases		A		75530		Other Improvements
A		75010		Purchase of Building		A		76000		Indirect Cost Recovery Expense
A		75020		Demolition-Building		A		77000		Inter-Departmental Credit
A		75030		Construction-Vendor		A		80000		Other Operating Transfers In
A		75040		Construction Project		A		80010		Other operating Transfers Out

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Appendix III: Common Business Office Email Addresses

CONTRACTS AND GRANTS		
OFFICE	EMAIL	DESCRIPTION
COMPASS	compass@auburn.edu	Educational course for individuals who have administrative duties that involve research administration.
Contracts & Grants Accounting	cgaadmn@auburn.edu	Post award expertise
Sponsor Funds Grants	myfunding@auburn.edu or myfunds@auburn.edu	Questions involving the My Funding tool
Effort Certification	effcert@auburn.edu	Questions involving Effort Certifications (A21 or 2 CFR 200 Reporting)
AUM Effort Certification	effaum@auburn.edu	Questions involving Effort Certifications (A21 or 2 CFR 200 Reporting)
Sponsor Payments	cgpymts@auburn.edu	
Export Control	aurso@auburn.edu	Questions involving transfers of controlled information, shipment of controlled physical items, disclosures of controlled scientific and technical information and financial transactions with an embargoed or boycotted country, restricted individuals or entities.

FINANCIAL REPORTING		
OFFICE	EMAIL	DESCRIPTION
AU Financial Reporting Office	finrptg@auburn.edu	Questions involving Banner Finance & e-Journal Voucher system
Banner Upload	finupld@auburn.edu	Questions involving Finance document uploads and eJV systems questions

INFORMATION SYSTEM SUPPORT		
OFFICE	EMAIL	DESCRIPTION
ISS Department	issadmn@auburn.edu	Questions involving the General Banner system
ISS Desktop Support	isshelp@auburn.edu	Questions involving desktop/PC questions & problem related to computers managed by ISS
Business Office Security	Bo_security@auburn.edu	Questions related to the Business Office System, Banner Finance

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		Security or Banner HR/Payroll Security

PAYROLL AND EMPLOYEE BENEFITS		
OFFICE	EMAIL	DESCRIPTION
Payroll	payroll@auburn.edu	Questions involving processing payroll, making corrections of hours, sending late pays, etc.
Benefits	benefits@auburn.edu	Questions involving employee benefits
Salary Wage Transfer	salwtfr@auburn.edu	Questions involving salary wage transfers
AUM Salary Wage Transfer	swtraum@auburn.edu	Questions involving salary wage transfers
Kronos	kronos@auburn.edu or tigertime@auburn.edu	Questions involving Kronos or TigerTime
Healthy Tigers	wellnss@auburn.edu	Questions involving Healthy Tigers

PROCUREMENT AND PAYMENT SERVICES		
OFFICE	EMAIL	DESCRIPTION
eSystem Queue-Manger	PBSvmgr@auburn.edu	Questions involving eVendor and eTravel Vouchers
Preferred Vendor	prefven@auburn.edu	Questions related to feedback on Preferred Vendor Contracts
PBS Contracts	PBStrct@auburn.edu	Questions involving vendor contracts
AU Contracts	aucntrs@auburn.edu aucontracts@auburn.edu	Used by ESM contract management system
Procurement	procure@auburn.edu	Questions involving purchasing items
Purchasing Card (P-Card)	aupcard@auburn.edu	Questions involving purchasing card

STUDENT FINANICAL SERVICES		
OFFICE	EMAIL	DESCRIPTION
Web Check Returns	webchkr@auburn.edu	
AU Collections	sfscoll@auburn.edu	
Student Financial Services	ausfsjv@auburn.edu	
Financial Receptionist	finaid7@auburn.edu	
Bursar	bursar@auburn.edu	

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Appendix IV: Auburn University Policy Database

https://sites.auburn.edu/admin/universitypolicies/default.aspx

***NOTE:** University Policy documents are not contracts. The **Auburn University Board of Trustees** and authorized Executive Officers of the University maintain exclusive discretion to exercise the customary functions of institutional management to revise University Policies as they deem appropriate.

Questions regarding specific University Policies should be directed to the office responsible for administering that policy.

Policy administrators should contact the University Policy Coordinator *regarding Auburn University's* Policy on Policies *and the policy adoption, revision, and withdrawal processes.*

Contract Signature Authority Policy

In order to carry on the day-to-day business of Auburn University, it is necessary for the President to delegate signature authority to certain departments and individuals occupying unique positions at the University. The table shown below reflects the approved delegated signature authority for most documents which typically result in some financial obligation or consequence for Auburn University. Please keep in mind that outside specific delegated signature authority, no individual has the authority to commit Auburn University contractually to goods and services, leased space, sponsored agreements and other types of agreements.

The departments and/or positions listed have the final authority to sign and obligate the University, however, University policies and processes may dictate various levels of internal review and signature before final signature. Please note that the University may enter into various other types of agreements not specifically listed. If your position does not have specific authority to enter into some contractual agreement with an outside party, you should pursue the appropriate signature with the department/position listed which most closely resembles the type of contract/agreement at issue. Proceeding to sign without authority could result in personal liability and present risks for the University.

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Contract Signature Authority by Document Type

Type	Final Signature authority *
Advertising contracts	PBS
Assignment of Rights agreements	VPR
Athletic event contracts (game contract/settlements, broadcast contracts)	Athletic Director
Building Commission agreements/forms	AVP Facilities
Construction contracts (with additional approval of SAP, Facilities)	PBS
Construction contracts approved by Board	AVP Facilities
Contracts related to research, research compliance, sponsored projects, or technology transfer	VPR
Contracts not otherwise defined that impose a financial obligation on the University	PBS
Contracts related to the financial management of the University	Executive Vice President
Contracts which impose a financial obligation on the University	Executive Vice President
Documents as delegated by the President	General Counsel
Employment contracts	President
Entertainment contracts	PBS
Equipment rental agreements > $2,500	PBS
Equipment rental agreements < or = $2,500	Department Head/Dean
Finance Agreements pertaining to the purchase of goods	PBS
Gift agreements	VP Development
Hotel contracts	PBS
Insurance applications	RMS
Insurance contract renewals and/or changes (after bid process)	RMS

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Insurance recovery releases	RMS
International affiliate agreements	Provost and/or President
Invention agreements	VPR
Leases	PBS
Licenses of Auburn owned technologies	VPR
Maintenance agreements > $2,500	PBS
Maintenance agreements < or = $2,500	Department Head/Dean
Material transfer agreements	VPR
OJI claims	RMS
Patent agreements	VPR
Proof of loss statements	RMS
Public works contracts (with additional approval of SAP, Facilities)	PBS
Purchase Orders	PBS (limited signature for purchases delegated to Buyers)
Residency/Preceptorship agreement	Provost
Royalty sharing agreements	VPR
Settlements	RMS (w/approval of EVP and dual signature of General Counsel)
Small Public Works contracts	AVP Facilities, Strategic Procurement & Contracting Officer
Software licenses > $2,500	PBS
Software licenses < or = $2,500	Department Head/Dean
Space rental agreements	PBS
Sponsored Research Contracts	VPR **
Sponsored Research Grants	VPR **
Sponsored Research Loan agreements	VPR **
Sponsored Research Memoranda of understanding	VPR **
Sponsored Research Non-disclosure agreements	VPR

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Sponsored Research Agreements related to Auburn owned technologies	VPR
Sponsored Research Teaming agreements	VPR **
Start-up company agreements	VPR **
State Board of Adjustment claims	Delegated by Executive Vice President
Third party financing agreements that pertain to the purchase of goods	PBS
Vehicle acquisition (including application for title)	PBS
Vehicle disposal (including bill of sale; title)	Property Services

PBS - Procurement & Payment Services

VPR - Vice President for Research

RMS - Risk Management & Safety

**Department/position listed represents the final signature obligating the university. Other reviews and signatures as policy dictates may be necessary before the final authority approves.*

***Coordinate with PBS as appropriate*

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Appendix V Acronyms

ACES	Alabama Cooperative Extension System
ARRA	American Recovery and Reinvestment Act
AOR	Authorized Organization Representative
ACH	Automated Clearinghouse
BAA	Broad Agency Announcement
BSR	Business Systems Review
CAS	Cost Accounting Standards
CASB	Cost Accounting Standards Board
CBO	Community-Based Organization
CCL	Commodity Control List
CEU	Continuing Education Unit
CF	Cover Form
CFDA	Catalog of Federal Domestic Assistance
CFO	Chief Financial Officer
CFR	Code of Federal Regulations
CGA	Contracts and Grants Accounting
CITI	Collaborative Institutional Training Initiative
CO	Contracting Officer
COGR	Council on Governmental Relations
Co-PI	Co Project/Principal Investigator
Co-I	Co-Investigator
COI	Conflict of Interest
COTR	Contracting Officers' Technical Representatives

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CRG	Also known as an Internal Transaction Voucher (ITV)
CS	Cost Share
CV	Curriculum Vitae (also known as Biosketch)
DC	Direct Cost
DEC	Department Error Correction
DFARS	Defense Acquisition Regulation System
DHHS	Department of Health and Human Services
DOC	Department of Commerce
DOE	Department of Energy
DUNS	Data Universal Numbering System
DV	Duplicate Vouchers
EAR	Export Administration Regulations
EB/FB	Fringe Benefits
ECCN	Export Control Classification Number
e-Certs	Effort Certification System
EDGAR	Education Department of General Administrative Regulations
EFT	Electronic Funds Transfer
EIN	Employer Identification Number
EPAF	Electronic Personnel Action Form
ERA	Electronic Research Administration
ERIC	Educational Resources Information Center
ESEA	Elementary and Secondary Education Act
FACR	Foreign Assets Control Regulations
FAR	Federal Acquisition Regulations

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F&A	Facility and Administration Costs
FCOI	Financial Conflict of Interest
FOA	Funding Opportunity Announcement
FOAP	Fund Organization Account Program
FOIA	Freedom of Information Act
FOP	Fund Organization Program
FP	Fixed-Price (FP) referring to a of Type Contract/Grant
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GEPA	General Education Provisions Act
GFE	Government Furnished Equipment
GLP	Good Laboratory Practices
GRA	Graduate Research Assistant
GTA	Graduate Teaching Assistant
HIPPA	Health Insurance Portability and Accounting Act
HHS	Health and Human Sciences
IAC	Innovation, Advancement and Commercialization
IACUC	Institutional Animal Care and Use Committee
IBC	Institutional Biosafety Committee
IC/F&A	Indirect Cost (also known as Facilities and Administrative Costs)
ICRE	Indirect Cost Recovery Expense
IDEA	Individuals with Disabilities Education Act

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IHE	Institutions of Higher Education
IN	Instruction
INA	Immigration and Nationality Administration
IO	Institutional Official
IO	Integrity Officer
IP	Intellectual Property
IPA	Intergovernmental Personnel Act
IRB	Institutional Review Board for the Protection of Human Subjects in Research
ITAR	International Traffic in Arms Regulations
JV	Journal Voucher
LD	Labor Distribution
LEA	Local Educational Agency
LOA	Letter of Acknowledgement/Agreement
LOI	Letter of Intent
M&IE	Meals and Incidental Expenses
MOA	Memorandum of Agreement
MOU	Memorandum of Understanding
MTA	Material Transfer Agreement
MTDC	Modified Total Direct Cost
NCE	No-Cost Extension
NCURA	National Council of University Research Administrators
NDA	Nondisclosure Agreement
NGA	Notice of Grant Award
NIH	National Institutes for Health

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NICRA	Negotiated Indirect Cost Rate Agreement
NOFA	Notice of Funding Availability
NRFC	Not Recommended for Further Consideration
NSF	National Science Foundation
OIA	Other Institutional Activities
OIG	Office of Inspector General
OJT	On-the-Job Training
OMB	Office of Management and Budget
OR	Organized Research
ORC	Office of Research Compliance
OS	Other Sponsored Activities
OFAC	Office of Foreign Assets Control
OSP	Office of Sponsored Programs
PA	Program Announcement
PD	Project Director
PAR	Personnel Activity Report
PO	Purchase Order
PI	Project/Principal Investigator
PBS	Procurement and Payment and Services
PR	Purchase Requisition
PSC	Professional Services Contract
PSC	Participant Support Costs
PY	Program Year
RCR	Responsible Conduct of Research

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R&D	Research and Development
RFA	Request for Application
RFB	Request for Bid
RFQ	Request for Quotes
RFQ	Request for Qualifications
RFP	Request for Proposal
RMS	Risk Management and Safety
ROI	Return on Investment
RSO	Research Security Office
SEA	State Education Agency
SEFA	Schedule of Expenditures of Federal Awards
SO	Signing Official
SOW	Statement of Work or Scope of Work
SRA	Society of Research Administrators
SWT	Salary/Wage Transfer
TDC	Total Direct Cost
TES	Temporary Employment Services
TPC	Total Project Cost
USDA	U.S. Department of Agriculture
USML	U.S. Munitions List
WIA	Workforce Investment Act

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Appendix V: Definitions

A

Abstract One page summary of the proposed research

Academic Year The period during which classes are in session (i.e., from August through May)

Accrued expenditures The charges incurred by the recipient during a given period requiring the provision of funds for: (1) goods and other tangible property received; (2) services performed by employees, contractors, subrecipients, and other payees; and, (3) other amounts becoming owed under programs for which no current services or performance is required. *Source: Office of Management and Budget Circular A-110.*

Accrued income The sum of: (1) earnings during a given period from (i) services performed by the recipient, and (ii) goods and other tangible property delivered to purchasers, and (2) amounts becoming owed to the recipient for which no current services or performance is required by the recipient. *Source: Office of Management and Budget Circular A-110*

Allocable A cost is allocable to a particular cost objective (i.e., a specific function, project, sponsored agreement, department, or the like) if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received or other equitable relationship. Subject to the foregoing, a cost is allocable to a sponsored agreement if (1) it is incurred solely to advance the work under the sponsored agreement; (2) it benefits both the sponsored agreement and other work of the institution, in proportions that can be approximated through use of reasonable methods, or (3) it is necessary to the overall operation of the institution and, in light of the principles provided in this Circular, is deemed to be assignable in part to sponsored projects. Where the purchase of equipment or other capital items is specifically authorized under a sponsored agreement, the amounts thus authorized for such purchases are assignable to the sponsored agreement regardless of the use that may subsequently be made of the equipment or other capital items involved. *Source OMB Circular C.4.a*

Allocation The assigning of a cost to a particular cost objective. It must be done in a reasonable manner and must be realistic and proportionate to the benefit received.

Allowable A cost incurred by a recipient that is: (1) reasonable for the performance of the award; (2) allocable; (3) in conformance with any limitations or exclusions set forth in the Federal cost principles applicable to the organization incurring the cost or in the NoA as to the type or amount of cost; (4) consistent with regulations, policies, and procedures of the recipient that are applied uniformly to both federally supported and other activities of the organization; (5) accorded consistent treatment as a direct or indirect cost; (6) determined in accordance with generally accepted accounting principles; and (7) not included as a cost in any other federally supported award (unless specifically authorized by statute). *Source: NIH Glossary of Terms 2012*

Animal (IACUC Definition) Any live, vertebrate animal used or intended for use in research, training, experimentation, or biological testing or for related purposes. Source: Public Health Service on Humane Care and Use of Laboratory Animals [Public Law 99-158].

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Anticipation Mechanism utilized when it is necessary to obtain a Fund number for an extramurally funded project prior to receipt of the actual award from the sponsor. Establishing a fund on anticipation is a guarantee that the department head will cover expenditures charged to the account in the event that the award does not come through (in some cases, this guarantee may actually be provided by the dean). The anticipation request should include any pertinent information (such as any limitations on what is to be loaded during the anticipation status, etc.) and should include a statement that "should an award not be finalized, the department will be responsible for any costs incurred."

Application Request for financial support of a project and/or activity that is submitted to a sponsoring agency.

Appropriation Funds authorized by Congress and provided to federal agencies to support grant awards.

Assurance Statement attesting to an institution's or organization's compliance with federal regulations (e.g. Civil Rights, Title IX, Human Subjects) that is necessary in order to qualify for federal funding.

Audit Formal examination of an organization's or individuals financial account management. An audit may also include examination of compliance with applicable terms, laws and regulations.

Authorization Congressional legislation establishing a specific program

Authorized Official The individual or individuals authorized to act on behalf of an organization.

Authorized Signature Signature of person legally responsible for formally entering into agreements on behalf of an organization; signature must appear on an application before it can be officially considered; implies that if an award is accepted, the responsibility for its proper administration is assured.

Award Financial assistance that provides support or stimulation to accomplish a public purpose. Awards include grants and other agreements in the form of money or property in lieu of money, by the Federal Government to an eligible recipient. The term does not include: technical assistance, which provides services instead of money; other assistance in the form of loans, loan guarantees, interest subsidies, or insurance; direct payments of any kind to individuals; and, contracts which are required to be entered into and administrated under procurement laws and regulations. Source: Office of Management and Budget Circular A-110.

B

Bayh-Dole Act In 1980, the Bayh-Dole Act (PL 96-517, Patent and Trademark Act Amendments of 1980) created a uniform patent policy among the many federal agencies funding research. As a result of this law, universities retain ownership to inventions made under federally funded research. In return, universities are expected to file for patent protection and to ensure commercialization upon licensing. The royalties from such ventures are shared with the inventors; a portion is provided to the University and department/college; and the remainder is used to support the technology transfer process.

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Broad Agency Announcement (BAA) Announcement (typically from the Department of Defense and/or defense-related agencies) regarding targeted research areas within a time period, and which reflects approved budget authorities for particular research areas.

Budget Estimated cost of conducting the proposed project, consisting of direct/indirect costs, matching contribution (cost sharing and justification); a financial expression of the statement of work.

Budget Justification (Budget Explanation) Clarification of the budget, noting determination of dollar amounts; the rationale for the requested budget amounts.

Budget Negotiation Discussion between submitting organization and funding source prior to an award; initiated by the funding source; often involves modification of budget request, and results in budget reduction.

Budget Period The interval of time – typically one year into which the project period is divided for budgetary and funding purposes.

Budget Reallocation The act of amending the budget by moving funds from one category or line item to another.

C

Calendar Year The period from January 1st through December 31st.

Cancellation, Termination, Stop Work Order A contractual clause (usually Termination Clause) that states that a party can terminate or cancel an agreement or contract after a set number of days of with written notification.

Carryover or Carry-forward Unexpended award funds that, as approved by the sponsoring agency may be moved into the next funding period (typically one year). In some cases this is automatically allowed (see Expanded Authorities).

Cash contributions Recipient's cash outlay, including the outlay of money contributed to the recipient by third parties. Source: Office of Management and Budget Circular A-110.

Catalog of Federal Domestic Assistance (CFDA) Publication and database produced by the General Services Administration that lists the domestic assistance programs for all federal agencies and gives information about a program's authorization, fiscal details' accomplishments, regulations, guidelines, eligibility requirements, information contacts, and application and award process. CFDA does not list assistance that benefits foreign entities and does not list procurement opportunities.

Challenge Grant A grant that provides monies in response to monies from other sources, usually according to a formula. A challenge grant may, for example, offer two dollars for every one that is obtained from a fund drive. The grant usually has a fixed upper limit, and may have a challenge minimum below which no grant will be made. This form of grant is fairly common in the arts, humanities, and some other fields, but is less common in

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the sciences. A challenge grant differs from a matching grant in at least one important respect: The amount of money that the recipient organization realizes from a challenge grant may vary widely, depending upon how successful that organization is in meeting the challenge. Challenge grants usually award a clearly defined amount and require that a specified sum be obtained before any award is made.

Change Order A written order signed by the contracting officer, directing the contractor to make changes in the processes, goods and services under a contract. The contract will have a changes clause that specifies the authority of the contracting officer to order such changes without the consent of the contractor.

Clinical Investigations A scientific treatment plan or study outline for experimental procedures or treatments on human subjects; also known as Clinical Study or Clinical Trial.

Close Out The process by which a Federal awarding agency determines that all applicable administrative actions and all required work of the award have been completed by the recipient and Federal awarding agency. Source: Office of Management and Budget Circular A-110.

Code of Federal Regulations (CFR) A compilation of all final regulations issued by federal agencies and published annually by the National Archives and Records Administration. The CFR is divided into numbered "Titles", primarily by federal agency.

Cognizant Agency The government agency which, on behalf of all government agencies, is responsible for implementing the requirements of the Single Audit Act. These include reviewing, negotiating and approving cost allocation plans, Facilities & Administrative cost rates; receiving and approving audit reports; conducting audits; and resolving cross-cutting audit findings. Auburn University's cognizant agency is the Department of Health and Human Services.

Co-Investigator An individual involved with the PD/PI in the scientific development or execution of a project. The Co-Investigator (collaborator) may be employed by, or be affiliated with, the applicant/grantee organization or another organization participating in the project under a consortium agreement. A Co-Investigator typically devotes a specified percentage of time to the project and is considered senior/key personnel. The designation of a Co-Investigator, if applicable, does not affect the PD/PI's roles and responsibilities as specified in the NIHGPS, nor is it a role implying multiple PD/PI. *Source: NIH Grants Policy Statement 2012*

Competing Continuation The extension of an actively funded project based on an application made in the same manner as a new application; the application is competitively reviewed.

Competing Proposals Application submitted for the first time or unfunded applications that are resubmitted; applications compete for research funds through the peer-review process.

Compliance Adherence to the requirements imposed, often by federal regulation, and the responsibilities that institutions assume in their receipt of funding. The institution signs certifications or representations regarding compliance for most proposals or awards. It is important that the institution have systems in place to ensure compliance and maintain adequate records to demonstrate compliance.

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Compliance Officer Individual who is responsible for the oversight and day-to-day management of the integrity and/or regulatory compliance program of an institution.

Confidentiality Agreement Agreement (may also be labeled secrecy agreement or nondisclosure or mutual nondisclosure agreement) signed by two or more parties that agree to maintain specified information as confidential for a specified period of time. Agreement is typically subject to governing laws of the state or federal government. Depending on organizational policy, agreement may be signed by the institutional official or other individual(s) officially designated by the parties to the agreement.

Conflict of Commitment When the time or effort that an employee devotes to external activities interferes with the employee's fulfillment of assigned responsibilities, or when an employee makes unauthorized use of university resources in the course of an external activity.

Conflict of Interest A situation that has the potential to undermine the impartiality of a person due to the possibility of a clash between the person's self-interest and professional interest or public interest.

Consistency Costs for the same purpose, in like circumstances, must be treated the same in the institution's accounting system for all projects; like costs must be defined as either direct or indirect cost for all projects. (Cost Accounting Standards 502)

Consortium Agreement A formalized agreement whereby a research project is carried out by the grantee and one or more other organizations that are separate legal entities. Under the agreement, the grantee must perform a substantive role in the conduct of the planned research and not merely serve as a conduit of funds to another party or parties. These agreements typically involve a specific level of effort from the consortium organization's PD/PI and a categorical breakdown of costs, such as personnel, supplies, and other allowable expenses, including F&A costs. The relationship between the recipient and the collaborating organizations is considered a subaward relationship. Source: *NIH Grants Policy Statement 2012*

Consultant A participant, typically external to the institution, whose work on a project does not require a sub-award or subcontract and who is compensated via a personal service agreement.

Continuation Project (Non-Competing) A project which has already been approved for multiple- year funding; progress on the project is assessed annually and if there is satisfactory progress a modification is provided for the next budget, subject to the availability of funds. These projects do not compete with new proposals and are not subject to peer review beyond the initial multi-year project approval.

Contract An agreement having a lawful object entered into voluntarily by two or more parties, each of whom intends to create one or more legal obligations between them. The elements of a contract are "offer" and "acceptance" by "competent persons" having legal capacity who exchange "consideration" to create "mutuality of obligation."

Contracting Officers' Technical Representatives (COTRs) Individuals appointed by sponsors' contracting officers to act as authorized representatives in monitoring a contractor's progress in fulfilling the technical requirements specified in a contract.

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Cooperative Agreement A form of financial assistance used when there will be substantial Federal scientific or programmatic involvement. Substantial involvement means that, after award, scientific or program staff will assist, guide, coordinate, or participate in project activities.

Co-Principal Investigator (Co-PI) Title for a senior investigator who is not the Principal Investigator, generally with responsibility for the conduct of a portion of the research or other activity described in a proposal or an award. NSF recognizes this title when there are multiple senior investigators, but states that "the first one listed will have primary responsibility for the project and the submission of reports." Few other funding agencies recognize the title.

Copyright A form of protection provided by the laws of the United States (Title 17, US Code) to the authors of "original works or authorship" including literary, dramatic, musical, artistic and certain other intellectual works.

Cost Accounting Standards (CAS) Federally mandated accounting standards intended to ensure uniformity in budgeting and spending.

Cost Accounting Standards Board (**CASB)** A legislatively established Board that oversees uniformity and consistency in cost accounting practices governing measurement, assignment, and allocation of contract funding by the U.S. federal government.

Cost Overrun Amount expended in excess of the sponsor's share of costs for the project period.

Cost Reimbursement Type Contract/Grant A contract/grant for which the sponsor funds all costs incurred (up to an agreed-upon amount) over the course of the project.

Cost Sharing Financial contribution by the grantee or a third party to a specific project; typically less than one-third of the total cost; more common in research grants; a form of matching/ leverage.

Cost Transfer Accounting term for the transfer of cost from one source to another. In federal funding, extensive or delayed cost transfers from one account or funds source can trigger concern regarding the appropriate expenditure of funds.

Council on Governmental Relations (COGR) An association of research universities whose primary function is to help develop policies and practices that fairly reflect the mutual interest and separate obligations of federal agencies and universities in federal research and training.

CRG is also known as an Internal Transaction Voucher (ITV), is a form of a journal entry used to process internal charges, when one university unit charges another university unit for a good or service. The transaction should be processed electronically, using the Self-Service Banner application "eJournal vouchers."

D

Date of Completion The date on which all work under an award is completed or the date on the award document, or any supplement or amendment thereto, on which Federal sponsorship ends. Source: Office of

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Management and Budget Circular A-110.

Deadline Date The date by which a proposal must be postmarked or must be received by a sponsor to be considered. The Office of Sponsored Programs (OSP) should receive an approved, correct proposal three full working days prior the date the PI desires the proposal back for delivery, or the date for electronic submittal.

Deficit The excess of expenditures over revenue.

Deliverable An objectively measurable product or service that is a direct result of a project effort or a procurement. Deliverables must be stated as an integral part of the proposal and award documents. The deliverable for many projects can be a report or other objects, and in a time and effort project will be a specified amount of effort as demonstrated by the effort reporting system.

Deobligation The withdrawal of support under an award, in whole or in part, before the date of completion.

Direct Cost Costs that can be identified specifically with a particular sponsored project relatively easily with a high degree of accuracy.

Disallowance or Disallowed Costs Charges to an agreement that the federal agency determines to be unallowable in accordance with the applicable federal cost principles or other terms and conditions contained in the award. Typically, the sponsor does not pay for these expenditures and the disallowed expenditure becomes the responsibility of the PI and/or department. Disallowed costs must be transferred to another budget (non-federal).

Disclosure Statement Report which describes an institution's business practices and systems; an outgrowth of the Cost Accounting Standards Board requirements of 1996; requirement for submission is based on volume of federal sponsored research.

Donation Transfer of equipment, money, goods, services, and property with or without specifications as to its use. A donation is sometimes used to designate contributions that are made with more specific intent than is usually the case with a gift, but the two terms are often used interchangeably. (Also see Gift.)

Drug-Free Work Force Requirements are contained in DFAR, 252.223-7004. Drug-Free Work Force addresses employee involvement with controlled substances regardless of where such involvement takes place, random drug testing of employees, and other intrusive personnel policies.

DUNS Number A unique nine-digit identification number assigned by Dun & Bradstreet identifying a specific business or entity. Auburn University's DUNS number is 066470972.

E

Earmark Legislative provision that directs approved funds to be spent on specific projects.

Effective Date Date upon which something is considered to take effect – i.e., the start date of an award. Project costs generally may not be charged to a project prior to this date.

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Effort Reporting Reporting of effort on a sponsored project. For universities, effort on externally sponsored projects is reported based on a percent of time expended in overall effort (up to 100%) compared to other activities (e.g., teaching, service, research on other grants or contracts, consulting, for the institution, etc.). Effort is not reported based on a forty-hour week or hours per week.

Electronic Funds Transfer (EFT) The electronic transfer of funds from one account to another; typically through an EFT software program.

Electronic Research Administration (ERA) The conduct of research administration utilizing electronic resources (e.g., the Internet, the World Wide Web, form templates, databases, software and other electronic tools).

Encumbrances Obligations in the form of purchase orders, contracts or salary commitments chargeable to an award and for which a portion of the awarded amount is reserved. When paid these cease to be encumbrances.

Endowment A fund usually in the form of an income-generating investment, established to provide long-term support for faculty/research positions (e.g., endowed chair).

Employer Identification Number (EIN) The number the Internal Revenue Service assigns to every employer, also "Federal Employer Identification Number" (FEIN), that uniquely identifies that taxable entity. Use of this number enables a sponsor to identify the correct recipient to receive the funds awarded under a contract or grant. Auburn University's EIN number is 63-6000724.

Equipment Tangible assets over $5,000 with a life expectancy of more than one year, which are acquired through donation, gift, purchase, capital lease, or self-construction (federal definition).

Expanded Authorities Under expanded authorities, many federal agencies have delegated to the institution exercise of some prior approvals for federal grants. These delegated approvals may include carryover of unobligated balances, pre-award costs, rebudgeting and grantee-approval of up to a one year no-cost extension of the final budget period.

Expiration Date (Termination Date) Generally, the date signifying the end of the current project period, after which the grantee is not authorized to obligate grant funds. Source: *NIH Grants Policy Statement 2012.*

Export Administration Regulation (EAR) Designated in the Export Administration Act of 1979 (as amended), 50 USC app 2401-24220, controls the export, re-export and other activities regarding the export of sensitive materials, person or activities.

Extension An additional period of time given by the sponsor to an organization for the completion of work on an approved grant or contract. A no-cost extension allows previously allocated funds to be spent after the original expiration date. A justification is required to seek an extension.

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Extramural Research Activities funded by dollars from outside the institution as opposed to coming from the institutional core funds, internally generated funds, or the institution's operating budget.

F

Facilities and Administrative (F&A) Costs Also known as indirect costs, or overhead expenses, these are costs that are indirectly associated with a sponsored project. Included are administrative expenses, utilities, physical plant maintenance, library facilities, etc.

Financial Accounting Standards Board (FASB) Established to improve financial standards, accounting and reporting to the public. Many private institutions of higher education use FASB principles to account for gifts and endowments.

Financial Conflict of Interest (FCOI) A financial conflict of interest exists when the grantee's designated official(s) reasonably determines that an investigator's significant financial interest could directly and significantly affect the design, conduct, or reporting of the PHS-funded research. See 42 CFR 50, Subpart F, Responsibility of Applicants for Promoting Objectivity in Research for which PHS funding is sought and Public Policy Requirements and Objectives—Financial Conflict of Interest. Source: *NIH Grants Policy Statement 2012.*

Federal Acquisition Regulation (FAR) The principal set of rules in the Federal Acquisition Regulation System. This system consists of sets of regulations issued by agencies of the federal government of the United States to govern what is called the "acquisition process"; this is the process through which the government purchases ("acquires") goods and services. That process consists of three phases: (1) need recognition and acquisition planning, (2) contract formation, and (3) contract administration. The FAR System regulates the activities of government personnel in carrying out that process. It does not regulate the purchasing activities of private sector firms, except to the extent that parts of it are incorporated into government solicitations and contracts by reference.

Federal Flow-through Funds Funds received by the institution from nonfederal sponsor when the initial funding source is directly attributable to the federal government through a grant or contract to a non-federal sponsor. Federal flow-through funds become federal funds upon receipt of an award to the institution, whereupon federal rules apply to the receipt, spending, and accounting of the funds, unless expressly exempted by the federal agency initially making the award.

Federal Guidelines Government wide grants management policies and guidelines established by the Office of Management and Budget through common rules and circulars (available online: http://whitehouse.gov/omb/circulars_default). These policies are adopted by each grant making agency and inserted into their federal regulations.

OMB **Circular A-21** is entitled “Principles for Determining Costs Applicable to Grants, Contracts, and Other Agreements with Educational Institutions”. The cost principles in A-21 provide the general accounting rules for colleges and universities. These principles define those costs that are allowable and allocable by the

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federal government.

OMB Circular A-110 is entitled "Grants and Agreements with Institutions of Higher Education, Hospitals and other Non-Profit Organizations". This circular sets out standards for the pre- award and post-award administration of grants to, and agreements with, institutions of higher education. It includes provisions relating to property, procurement standards, reports and records, among others.

OMB Circular A-133 is entitled "Audits of Institutions of Higher Education and Other Non-Profit Institutions". This circular sets out standards for obtaining consistency and uniformity among federal agencies for the audit of non-profit organizations expending Federal awards. A-133 requires a single, annual compliance audit of educational institutions receiving federal funding.

2 CFR 200 As of December 26, 2014 this guidance will go into effect. Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

Fellowship Award made directly to an individual in support of specific educational pursuits; recipients may be subject to service and/or payback requirements after the fellowship terminates.

Final Report The final technical or financial report required by the sponsor to complete a research project.

Fiscal Compliance Written or unwritten assurance that funds are appropriately spent and that the work is completed and at the highest standards.

Fiscal Year (FY) The fiscal year for Auburn University is October 1 through September 30. This is consistent with both the State of Alabama and Federal government.

Fixed-Price (FP) Type Contract/Grant Contract/grant for which one party pays the other a predetermined price, regardless of actual costs, for services rendered; often a fee-for-service agreement or based upon milestones achieved.

Flow-Down Clauses Clauses proscribed by the Sponsor that are included in the rights and responsibilities of the primary (prime) contractor to the subcontractor. As an example, clauses from the Federal Acquisition Regulations may be "flowed down" to the subcontracting academic institution from a corporate grant recipient of federal funds.

Fly America Act An act that calls for grantees to use U.S. flag air carriers for all transportation of personnel and property when the travel is being charged to a federal grant or contract.

Foreign Institution Organization located in a country other than the United States and its territories that is subject to the laws of that country.

Foreign National/Person A person (natural person as well as a corporation, business association, partnership, society, trust, or any other entity, organization, or group, including government entities) who is not a lawful permanent resident of the U.S., i.e. has not been lawfully accorded the privilege of residing permanently in the United States as an immigrant in accordance with the immigration laws or who is not a protected individual. (A Foreign National/Person is a person that has not been issued a "green card" by the U.S. government, or who possesses only a student visa.)

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For-Profit Organization Organization, institution, corporation, or other legal entity organized or operated for profit or financial benefit of its shareholders or other owners; also referred to as commercial organizations.

Fraud May be defined as a deliberate misrepresentation or misinterpretation which causes another individual or organization to suffer damages; includes lying to government agencies.

Freedom of Information Act (FOIA) Federal statute that allows any person the right to obtain federal agency records unless the records (or part of the records) are protected from disclosure by any of the nine exemptions contained in the law. (US Code Section 552 (1))

Fringe Benefits Employee benefits paid by the employer (e.g., FICA, Worker's Compensation Withholding Tax, Insurance, etc.).

Full-Time Equivalent (FTE) Percentage of full-time employment. For hourly paid personnel, FTE is used in the generation of time reports to calculate the number of hours to assign on the report. For salaried personnel, it is not used for calculation of hours but to show general distribution of time and effort that equates to the distribution of cost.

Funding Cycle Range of time during which proposals are accepted, reviewed, and funds are awarded. If a sponsor has standing proposal review committees (or boards) that meet at specified times during the year, application deadlines are set to correspond with those meetings. For some sponsors, if proposals are received too late to be considered in the current funding cycle, they may be held over for the next review meeting.

Funding Opportunity Announcement (FOA) A publicly available document by which a federal agency makes known its intentions to award discretionary grants or cooperative agreements, usually as a result of competition for funds. FOAs may be known as program announcements, requests for applications, notices of funding availability, solicitations, or other names depending on the agency and type of program.

G

Government Accounting Standards Board (GASB) Standards set by the GAS Board to govern financial accounting and reporting for state and local governments, including public institutions. The Board consists of seven members from constituency groups that form the Financial Accounting Foundation, a 501(c) 3 organization.

Gifts and Bequests Awards given with few or no specified conditions. Gifts may establish an endowment or provide direct support for existing programs. Frequently, gifts are used to support developing programs for which other funding is not available. Lack of restrictions make gifts attractive sources of support.

Goals General statements about anticipated project outcomes, more global in scope than objectives, and not typically measureable. Goals should be supported by well-stated objectives.

Contracts and Grants Accounting Office A unit within the Business Office that is responsible for all post-award functions involving Sponsored Research, Sponsored Instruction, and Other Sponsored Activities. Specific functions

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are defined as follows: Fund Establishment, Review of Direct Cost Expenditures, Invoicing, Financial Reporting to Sponsor, Collections, Effort Certification and Duplicate Vouchers.

Good Laboratory Practices (GLP) An objectively defined standard of laboratory practice with scientifically sound protocols and meticulous attention to quality, required for certain purposes, including submissions for many FDA purposes. GLP regulations are at 21 CFR 58, and FDA has a web site on GLP.

Grant Award of financial assistance for which the purpose is to transfer money, property, services or anything of value to recipient in order to accomplish a public purpose. No substantial involvement is anticipated between the government and the recipient and project idea usually originated with applicant.

Grant/Contract Officer/Administrator The sponsor's designated official responsible for the business management of a grant, cooperative agreement for contract. Typically serving as the counterpart to the business officer of the grantee/contractor organization, the grant/contract officer oversees the comprehensive review, negotiation, award, and administration of a grant and contract and associated policies, regulations and provisions.

Grant Period Period between "effective date" and "expiration date" during which project activities may occur and through which items may be charged against the grant or contract.

Grantee Institution Organization that receives a grant from a sponsor or cooperative agreement.

Grants.gov The central portal that the federal government has implemented for Federal grant submissions.

Guidelines The part of a program description that describes how the program will be administered as the basis on which applications will be judged. They should be followed carefully if a proposal is to be seriously considered.

H

ealth Insurance Portability and Accounting Act (HIPPA) Provides standards for the electronic transmission of health information, regulates legal access of health information and areas related to human subjects research.

Human Subject A living individual about who an investigator (whether professional or student) conducting research obtains (1) data through intervention or interaction with the individual, or (2) identifiable private information. Source: Title 45 Code of Federal Regulations Part 46 Protections of Human Subjects.

I

Incremental Funding A method of funding contracts that provides specific spending limits below the total estimated costs. These limits may be exceeded only at the contractor's own risk. Each increment is, in essence, a funding action.

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Indirect Costs Expenses indirectly associated with a sponsored project. Included are administrative expenses, utilities, physical plant, maintenance, library facilities, etc. (See also Facilities and Administrative Costs).

Initiative Request for applications, request for proposals, or program announcement which states the sponsor's interest in receiving research applications in a given area; at federal institutes this is because of a programmatic need or scientific opportunity.

In-Kind Contribution Service or item donated in lieu of dollars to the operation of a funded project; usually given by the grantee or a third party (e.g., donated equipment, speaker's time); if required should be referenced in budget as direct project cost, but as in-kind; must be auditable with letter of agreement as minimum paper trail.

Institution For purposes of research administration refers to colleges, universities, independent research institutes, hospitals, other nonprofit organizations and industry that conduct externally sponsored activity.

Institutional Animal Care and Use Committee (IACUC) Reviews and approves all use of vertebrate animals in teaching and research; monitors care and use of animals in laboratory and research programs to ensure humane treatment of animals in accordance with applicable laws and regulations.

Institutional Biosafety Committee (IBC) A committee registered with the National Institutes of Health. This Committee approves research protocols that involve infectious agents, recombinant DNA and the use of tissue isolated from vertebrates. The IBC is composed of research faculty, representatives from the Office of Environmental Health, Safety and Risk Management and community members outside the University.

Institutional Official The individual who is authorized to endorse and attest to the Institution's ability and intent to perform the activities in a proposed project. Some agencies request a letter from the IO attesting to this commitment. In other cases, a signature on the cover sheet is all that is required. PIs, Chairs, and Deans are not considered institutional officials for purposes of research administration.

Institutional Review Board for Human Subjects (IRB) The university committee that reviews and approves human subject research for the purpose of protecting the rights and welfare of those subjects. The Board is charged with the responsibility to formulate and implement procedures to assure the University's compliance with federal, state and institutional regulations for the safeguarding of the welfare and well-being (physical, mental, social, legal, etc.) of human subjects involved in research projects in which Auburn University is engaged or for which AU otherwise exercises oversight.

Intellectual Property (IP) As defined by the United States Patent Technology Office, it is a creative work or idea embodied in a form that can be shared or can enable others to recreate, emulate, or manufacture; protected by trademark, trade secret, copyright or patent.

Interdisciplinary Research Generally defines research that crosses the boundaries of more than one scientific or scholarly discipline and may focus on specific issues (also termed Cross-Disciplinary Research at the Interface of Disciplines).

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Intergovernmental Personnel Act (IPA) Temporary assignments of personnel between governmental agencies and other qualified institutions for projects of mutual concern and benefit; under the Intergovernmental Personnel Act Mobility Program ([5 US Code Section 3371 through 3375] [5 CFR, Part 334]).

International Traffic in Arms Regulations (ITAR) Section 38 of the Arms Export Control Act (22 USC 2778) authorizes the President of the United States to control the export and import of defense articles and services.

Invention The United States Patent Technology Office defines an invention as any art or process, machine, manufacture, design or composition of matter, or any new and useful improvement thereof, or any variety of plant, which is or may be patentable under the patent laws of the United States.

Invention Disclosure Formal disclosure of information regarding potentially legally protected invention.

Investigator An individual conducting research as an employee or student of, or using facilities owned or operated by, or resources administered by, the University. For purposes of research conducted under a Public Health Service-funded project (including but not limited to the National Institutes of Health), this definition is modified to reflect that this includes the project director or principal investigator and any other person regardless of title or position, who is responsible for the design, conduct, or reporting of research funded by the PHS, or proposed for such funding, which may include, for example, collaborators or consultants.

Investigator-Initiated Proposal A proposal submitted to a sponsor that is not in response to an RFP, RFA, or a specific program announcement.

Invitation for Bid (IFB) A solicitation issued to prospective bidders. An IFB describes what is required and how the bidders will be evaluated. Award is based on the lowest bid. Negotiations are not conducted.

J

Just in Time In the research arena, generally refers to the process of providing assurances and other information at the point that it is needed. For example, NIH requires various approvals and assurances prior to an award being made, but not at the proposal stage.

K

Key Personnel The personnel considered to be of primary importance to the successful conduct of a sponsored project. The term usually applies to the senior members of the project staff; however, different sponsors may have different definitions of the term.

L

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Letter of Intent (LOI) A letter sent to an agency to notify them of one's intent to submit a proposal. Some RFP's require these and in some cases the submission is optional. It is usually good form to provide one regardless of whether it is required. In some cases, an agency will need to make a preliminary "approval" to go forward with submission based on whether the LOI is deemed appropriate to the goals of the program. But in other cases it is for informational purposes only. The LOI will also have a deadline as well.

License Agreement between parties that allow intellectual property owned by one party to be transferred to another party for its use, manufacture, distribution, sales, and/or sublicensing. Terms and conditions are defined with in the license agreement.

Licensing Fee Fee charged by licensor to licensee when a license is issued for use of a protected intellectual property.

Limitation of Cost (LOC) A mandatory clause for cost-reimbursement type contracts. Under the clause, the sponsor is not obligated to reimburse the contractor for costs in excess of the stated amount. The contractor, however, is not obligated to continue performance once expenses reach the stated amount.

Limited Submission The limitations placed by a sponsor on the submission of proposals. Generally these refer to the number of proposals that will be accepted from any given institution.

M

Mandatory Cost Sharing Cost sharing that is required by the sponsor as a condition of obtaining the award.

Matching Funds Financial contribution by the grantee; common to capital and/or equipment grants when grantee and/or grantee's clients are the primary beneficiary; typically one-third or greater; a form of cost sharing.

Material Transfer Agreement (MTA) Agreement between parties regarding the use and disposition of materials or information shared from one party to another. For example, if an industry shares a drug with a research institution, the MTA defines the terms for the use, ownership and disposition of the drug.

Memorandum of Agreement (MOA)/Memorandum of Understanding (MOU) Used by two or more parties to agree to specific activities, collaborations, and partnerships. The memorandum sets the terms of the parties' relationship, but generally does not include the provision of funding to be handled by a grant or contract arrangement or other procurement.

Misconduct Integrity (Scientific Misconduct) Fabrication, plagiarism, fraud, or other practices that seriously deviate from those that are commonly accepted within the scientific community for proposing conducting or reporting research. Does not include honest error or honest differences in interpretations or judgments of data.

Mission An organization's stated purpose, which is designed to address a specified set of goals or problems. Almost all federal research agencies are designated as mission agencies.

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Mission Agency An agency of the federal government that has a specific or special mission (e.g., NIH, ONR, DOD, NASA, etc.)

Modification An award document that modifies any aspect of an existing award. Example: Carryover approvals, adding or deleting special terms and conditions, changes in funding levels, NIH's Minority Supplement, administrative changes initiated by the agency, extensions that include changes in terms, change of principal investigator, etc.

Modified Total Direct Cost (MTDC) Basic indirect costs calculated on a subset of direct costs, normally excluding equipment, tuition, patient care, space rental, alterations, and renovations and subcontract cost in excess of the first $25,000 of an award.

Modular Grants Under the NIH Modular Grant Application and Award Initiative, applicants prepare simplified proposals that provided limited budget information in a narrative format; applicants do not have to submit other research support information until just prior to award. Applications are to request direct cost in $25,000 modules, up to a total direct costs request of 250,000 per year for all unsolicited new, revised, and competing continuations R01, R03, R15, R21, R41, and R43 grants and competing supplements. These include applications responding to RFAs for these mechanisms.

N

Negotiated Indirect Cost Rate Agreement (NICRA) An agreement that determines the rate for which an institution can recover indirect costs. Rates are approved for use on grants, contracts and other agreements with the Federal Government.

New and Competing Proposals Proposals submitted for the first time that compete for funding or ongoing projects that must re-compete for funding prior to the expiration of the original award.

New Award An award not previously awarded, renewed, or continuing. Treated as new by the sponsor and given a new agency number. At Auburn, a new award receives a new fund number.

No-Cost Extension (NCE) An extension of the period of performance beyond the original expiration date to allow the principal investigator to finish a project with no additional cost.

Nondisclosure Agreement See Confidentiality Agreement.

Notice of Funding Availability (NOFA) Notice which announces the availability of money for many programs in the Federal Register. Each NOFA lists the application deadlines, eligibility requirements and places where an investigator can get more help in applying for program dollars.

Notice of Grant Award (NGA) The legally binding document that serves as a notification to the recipient and others that a grant or cooperative agreement has been made; contains or references all terms of the award; and documents the obligation of funds.

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O

Obligated Funds Funds that are unexpended but are encumbered at the end of the funding period to cover the cost of known obligations.

Off-Campus (Indirect Cost Rate) For all activities performed in facilities not owned by the institution and to which rent is directly allocated to the project(s), the off-campus rate will apply. Grants or contracts will not be subject to more than one F&A cost rate. If more than 50% of a project is performed off-campus, the off-campus rate will apply to the entire project.

Office of Foreign Assets Control (OFAC) The Office of Foreign Assets Control of the US Department of the Treasury administers and enforces economic and trade sanctions based on US foreign policy and national security goals against targeted foreign countries and regimes, terrorists, international narcotics traffickers, those engaged in activities related to the proliferation of weapons of mass destruction, and other threats to national security, foreign policy or the economy of the United States.

Office of Inspector General (OIG) Seeks to improve effectiveness and efficiency of an agency's programs and operations. The office detects and deters waste, fraud and abuse. Also tracks the use of taxpayer dollars through inspections, audits, evaluations, and investigations.

Office of Management and Budget (OMB) Circulars OMB Circulars give instructions to Federal agencies that they are required to implement. Used to direct and standardize the actions and policies of federal departments.

Office of Research Compliance (ORC) Provides oversight, independently and in conjunction with the Auburn University Compliance Committees (IBC, IRB, IACUC) for research and related activities under the authority of the Vice President for Research. The ORC administers the IBC, IRB, FCOI, and IACUC; provides educational opportunities, training, and investigator consultations for faculty, staff, and student investigators; serves in an advisory capacity on issues associated with research regulations or related regulatory activities; and serves as the coordinator for Auburn University's research regulatory compliance programs.

Office of Sponsored Programs (OSP) Operates under the direction of the Assistant Vice President for Research, managing all non-financial matters related to externally sponsored grants and contracts awarded to Auburn University (AU). Selected staff members have signatory authority to submit proposals and negotiate and accept awards for AU, and monitor programmatic aspects of projects from proposal development through project closeout.

Office of Technology Transfer (OTT) Serves as the link between the commercial marketplace and Auburn University faculty. OTT offers Auburn researchers expertise and guidance regarding the protection of intellectual property, including patents and copyrights, and in seeking licensing agreements with commercial entities to take Auburn research developments into the marketplace for the public benefit.

On-the-Job Training (OJT) Training by an employer that is provided to a paid participant while engaged in productive work that: provides knowledge or skills essential to the full and adequate performance of that job; provides reimbursement to the employer for the costs associated with training the OJT trainee.

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Organized Research (OR) All research and development activities of an institution that are separately budgeted and accounted for by a project. This includes specific research projects funded by Auburn University as well as extramurally funded projects.

Other Institutional Activities (OIA) All activities of an institution except instruction, departmental research, organized research, and other sponsored activities.

Other Sponsored Activities (OS) Programs and projects supported by outside sponsors that involve performing work other than Instruction and Organized Research. University Outreach and Cooperative Extension are usually a part of this function.

Overhead See Facilities & Administrative (F&A) Costs.

P

Parent Fund Fund which is used to group together multiple funds under the same award. A project may involve several segments/departments and the individual departments wish to establish separate funds for processing purchases.

Participant An individual who provides services or conducts research in program or project funded by an award. Participants perform no services or work for the program or project other than for their own benefit.

Participant Support Costs (PSC) Participant support costs are direct costs for items such as stipends or subsistence allowances, travel allowances and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with meetings, conferences, symposia or training projects.

Pass-Through Entity Per OMB Circular A-133, a non-Federal entity that provides a Federal award to a sub recipient to carry out a Federal program.

Patent Per the United States Patent and Trademark Office, a patent is an intellectual property right granted by the Government of the United States of America to an inventor "to exclude others from making, using, offering for sale, or selling the invention throughout the United States or importing the invention into the United States" for a limited time in exchange for public disclosure of the invention when the patent is granted.

Peer Review Per NIH, a form of objective review required by statute. It is an assessment of scientific or technical merit of applications by individuals with knowledge and expertise equivalent (peer) to that of the individuals whose applications for support they are reviewing, that is, reviewers who are the professional equals of the PD/PI for the proposed project and who often are engaged or were previously engaged in comparable activities.

Period of Performance The time period during which the proposed work will be completed and the funds awarded are available for expenditure by the recipient.

Post-Award Administration Refers to all administrative activities that take place after a grant or contract has been

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awarded. These may include but are not limited to establishing new funds, ensuring expenditure compliance, financial reporting, effort reporting, billing and collecting, account closeout, project management, etc.

Post-Differential Allowance Expenses Expenses authorized for employees based abroad to provide additional compensation for services such as a recruitment and retention tool. When the allowance is authorized, the employee's base salary is increased accordingly.

Postdoctoral Associate/ Fellow/Researcher (**Post-Doc)** An individual who has received a doctoral degree (or equivalent) and is engaged in a temporary and defined period of mentored advanced training to enhance the professional skills and research independence needed to pursue his or her chosen career path.

Post- Expiration Costs Costs that are incurred after the project period. Funds may not be expended subsequent to the expiration date of the grant except to liquidate valid commitments that were made on or before the expiration date. For example, commitment of project funds is valid when materials are ordered well in advance of the expiration date but the invoice is delayed or paid beyond the expiration date. The costs of materials ordered after the expiration date, however, may not be charged to the project.

Pre-Award Administration Refers to all administrative activities that take place prior to a grant or contract award. These may include but are not limited to application guidance, review, and approval, facilitate award receipt, negotiation, acceptance, etc. However, after a contract or grant is awarded, administrators may review, negotiate and execute award changes related to carry-forward; grant transfers; change of PI; considerable re-budgeting, extensions, etc.

Pre-Award Costs Costs incurred prior to the effective date of the award, directly pursuant to the negotiation and in anticipation of the award, where incurrence is necessary to comply with the proposed delivery schedule or period of performance (normally limited to 90-days prior to the effective date of the award.

Pre-Proposal (Preliminary) A brief description of a research plan and estimated budget. Sometimes submitted to determine the interest of a particular sponsor prior to submission of a formal proposal.

Prime Institution The institution receiving the award from the sponsor.

Principal Investigator (PI) The individual responsible for the conduct of research or other activity described in a proposal for an award. (See also "Investigator")

Prior Approval Written permission by the authorized granting official from the awarding office before the awarding office may undertake certain activities, expend funds, or exceed a certain dollar level.

Priority Score A score derived from the rating given to a research proposal by each member on a review committee. Used to help determine which approved proposals are granted awards, based on funds available.

Procurement The acquisition of property or services for the direct benefit or use of the Government, generally via a contract.

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Procurement and Payment Services (PBS) PBS provides services in the procurement of materials, supplies, and services necessary to support Auburn University's programs and activities. PBS records expenditures in a manner consistent with University guidelines and other regulations. PBS provides administration of the University's Purchasing Card Program.

Professional Services Contract (PSC) An agreement to provide professional or management consulting services such as designing, feasibility studies, administration, legal or technical advice.

Program Announcement (PA) Document describing a research opportunity from a funding agency.

Program Income Per OMB Circular A-110, this refers to gross income earned by the recipient that is directly generated by a supported activity or earned as a result of the award. Program income includes, but is not limited to income from fees for services performed, the use or rental of real or personal property acquired under the grant, the sale of commodities or items fabricated under an award, license fees and royalties on patents and copyrights, and payment of interest on loans made with grant funds.

Program/Project Officer The sponsor's designated individual responsible for the technical, scientific, or programmatic aspects of a particular grant, cooperative agreement, or contract. A program/project officer serves as the sponsor's counterpart to the principal investigator or project director of the grantee and contractor organization.

Progress Report Periodic reports required by the sponsor and submitted by the PI to demonstrate progress in an extramurally funded project.

Project Director See Principal Investigator.

Project Period The period established in the award document during which Federal sponsorship begins and ends. It may consist of one or more budget periods.

Property Per OMB Circular A-110, unless otherwise stated, real property, equipment, intangible property and debt instruments.

Proposal Application for funding that contains all the information necessary to describe a project's plans, staff capabilities, and the funds requested.

Proprietary Information Information that is not public knowledge (such as certain financial data, test results or trade secrets) and that is viewed as the property of the holder. The recipient of proprietary information, such as a contractor/awardee, is generally duty bound to refrain from making unauthorized use of the information.

Protocol Per NIH, formal description and design for a specific research project. A protocol involving human subject research must be reviewed and approved by an Institutional Review Board (IRB).

Publication According to the US Copyrights Office, a publication is the distribution of copies or phonorecords of a work to the public by sale or other transfer of ownership, or by rental, lease, or lending. The offering to distribute copies or phonorecords to a group of persons for purposes of further distribution, public performance, or public display constitutes publication. A public performance or display of a work does not of itself constitute publication.

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Purchase Order (PO) The form that Procurement and Payment Services generates and sends to a vendor which formally states all terms and conditions of a proposed transaction as submitted by the department on a Purchase Requisition. Each Purchase Order reflects the unique PO number assigned to that purchase.

Purchase Requisition (PR) A request to the Procurement and Payment Services department for specified goods and services that and serves as the basis for the issuance of the PO.

Q

Quotation (or Quote) A specific statement of price, terms of sale, and description of the goods or services which the seller offers. Provided by the seller to a prospective buyer.

R

Reasonable Per OMB Circular A-21, a cost may be considered reasonable if the nature of the goods or services acquired or applied, and the amount involved therefore, reflects the action that a prudent person would have taken under the circumstances prevailing at the time the decision to incur the cost was made. Major considerations involved in the determination of the reasonableness of a cost are: (a) whether or not the cost is of a type generally recognized as necessary for the operation of the institution or the performance of the sponsored agreement; (b) the restraints or requirements imposed by such factors as arm's length bargaining, Federal and State laws and regulations, and sponsored agreement terms and conditions; (c) whether or not the individuals concerned acted with due prudence in the circumstances, considering their responsibilities to the institution, its employees, its students, the Federal Government, and the public at large; and, (d) the extent to which the actions taken with respect to the incurrence of the cost are consistent with established institutional policies and practices applicable to the work of the institution generally, including sponsored agreements.

Rebudgeting See Budget Reallocation.

Recharge Account Departmental operations that provide goods or services and recover their operating costs through a user fee are considered recharge operations if actual operating costs are less than $50,000 annually.

Recipient Per OMB Circular A-110 means an organization receiving financial assistance directly from Federal awarding agencies to carry out a project or program.

Receipt Deadline A receipt deadline is the date by which a sponsor must receive a proposal or application.

Reconciliation (Recons) Process used to compare two sets of records to ensure the figures are in agreement and are accurate. It is the key process used to determine whether the funds leaving an account match the amount spent, ensuring that the two values are balanced at the end of the recording period.

Re-export An actual shipment or the transmission of items subject to export regulations from one foreign country to another foreign country.

Reference Letters or Letters of Reference Reference letters or letters of reference are letters of recommendation.

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Letters must be submitted by the same deadline as the grant application and can (in some cases) be submitted before the application itself.

Regulations The contractual rules and procedures governing sponsored research projects.

Renewal Follow-up support for a project. Usually retain the same grant number, but require a separate budget number for accounting purposes. The budget amount consists of the approved annual award and authorized carryover of unexpended balances.

Research Administration The non-scientific responsibilities for funded projects. Includes but not limited to preparing the proposal, fiscal and non-fiscal compliance and other activities throughout the lifecycle of an award.

Research and Development Per OMB Circular A-110, means all research activities, both basic and applied, and all development activities that are supported at universities, colleges, and other non-profit institutions. "Research" is defined as a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. "Development" is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes. The term research also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function.

Request for Application (RFA) Announcements that indicate the availability of funds for a topic of specific interest to a sponsor.

Request for Bid (RFB) An oral or written invitation to suppliers to submit a bid on materials or services. Only a solicitation and does not qualify as an offer. See Invitation for Bid (IFB).

Request for Proposal (RFP) Announcements that specify a topic of research, methods to be used, product to be delivered, and appropriate applicants sough.

Request for Qualifications (RFQ) A document distributed by a customer seeking credentials for suppliers of specific types. Often distributed before initiation of the RFP process to gather vendor information from multiple companies to generate a pool of prospects.

Request for Quotations (RFQ) A standard request for price quotations from competing sources.

Research Systematic study that is undertaken in order to gain a fuller scientific knowledge or understanding of a subject.

Research Security Office (RSO) Provides guidance and assistance for faculty, staff, and students on issues related to: 1)Transfers of controlled information, including technical data, to persons and entities outside the United States; 2) Shipment of controlled physical items, such as scientific equipment that require export licenses from the U.S. to a foreign county; 3) Verbal, written, electronic, and/or visual disclosures of controlled scientific and technical information related to export controlled items to foreign persons in the United States; and 4) Provision of services to or conducting financial transactions with an embargoed or boycotted country, restricted individuals, or entities.

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Responsible Conduct of Research (RCR) "the practice of scientific investigation with integrity." It involves the awareness and application of established professional norms and ethical principles in the performance of all activities related to scientific research. It is conducting research in ways that fulfill the professional responsibilities of researchers, as defined by their professional organizations, the institutions for which they work and, when relevant, the government and public. From Steneck. 2006. Science and Engineering Ethics 12, 53-74.

Restricted Funds Funds that are restricted or obligated for a particular purpose. Contracts, grants, and cooperative agreements are considered to be restricted funds.

Restricted Parties Individuals and entities with whom the university and its employees may be prohibited by law, or that require a license or other government approval, to export to or engage in controlled transactions.

Restricted Research University research, development, or testing subject to: 1) Publication restrictions; 2) Access and dissemination controls; 3) Federally funded research with contract-specific national security restrictions; 4) Accepting third-party controlled items or information; or 5) Providing access to, or defense services on, a defense article.

Resubmission An application that has been previously submitted, but was not funded, and is being resubmitted for new consideration. Occasionally, sponsors will request that an applicant make certain changes to a proposal and resubmit the proposal.

Return on Investment (ROI) A performance measure used to evaluate the efficiency of an investment. It is calculated by dividing the benefit or return by the cost of the investment. This is expressed as a percentage or ratio.

Revised Budget See Budget Reallocation.

Revenue Funds that an organization received during a specific period, including discounts, and reductions. Funds are received from sales and service.

Revision As defined in the Federal wide SF424 (R&R): An application that proposes a change in 1) the Federal Government's financial obligations or contingent liability from an existing obligation, or 2) any other change in the terms and conditions of the existing award.

Risk Management and Safety (RMS) Provides subject matter experts in all areas of safety, including biological, chemical, radiological, occupational, and general laboratory safety.

S

Salary/Wage Transfer (SWT) Form used to transfer salaries and/or wages from one fund to another fund.

Sanctioned Countries Countries designated by OFAC as having limited or comprehensive trade sanctions imposed

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by the United States for reasons of anti-terrorism, non-proliferation, narcotics trafficking, or other reasons.

Schedule of Expenditures of Federal Awards (SEFA) A report contained in the University's annual single audit report in accordance with Office of Management and Budget Circular A-133.

Scope/Statement of Work (SOW) The technical description of work to be performed on a particular project.

Senior Personnel Professional personnel who are responsible for the scientific or technical direction of a project.

Service Center Departmental operations that provide goods or services and recover their operating costs through a user fee. Operations with $50,000 or more expenditures incurred are service centers and must follow the practices set forth in a separate Service Center Policy.

Shadow System Excel spreadsheets created and maintained by the department to mirror the university's systems and tracking information.

Signing Official (SO) Per NIH, a Signing Official (SO) has institutional authority to legally bind the institution in grants administration matters. The individual fulfilling this role may have any number of titles in the grantee organization. The SO can register the institution, and create and modify the institutional profile and user accounts. The SO also can view all grants within the institution, including status and award information. An SO can create additional SO accounts as well as accounts with any other role or combination of roles. For most institutions, the Signing Official (SO) is located in its Office of Sponsored Research or equivalent.

Single Audit Act Enacted by Congress in 1984 to establish uniform audit requirements for state and local governments receiving federal financial assistance. See OMB Circular A-133.

Single (or Sole) Source Purchase An item that can only be purchased from one supplier because of its unique characteristics.

Solicitation Per FAR, means any request to submit offers or quotations to the Government.

Sponsor An organization that provides funding for a project via award of a contract, grant or cooperative agreement, or other agreement.

Sponsored Agreement Any grant, contract, or other agreement between the institution and a sponsor.

Sponsored Instruction Specific instructional or training activity established by a grant, contract or cooperative agreement.

Sponsored Project Research funded by an outside agency, either through grant, contract or other transaction.

Sponsored Research All research and development activities that are sponsored by federal or non- federal agencies and organizations independent to the university.

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Standard Form 424 (Research & Related) (SF424 R&R) The application data set owned and maintained by Grants.gov that includes both federal-wide and agency-specific forms. Used for the electronic submission of grant applications through Grants.gov.

Stipend A form of payment, such as for an internship or apprenticeship. It is often distinct from a wage or a salary because it does not necessarily represent payment for work performed; instead it represents a payment that enables somebody to be exempt partly or wholly from waged or salaried employment in order to undertake a role that is may normally be considered unpaid

Subawardee An organization that acts as a third party, engaging in a portion of a sponsored project. The subawardee is responsible for its portion of the scope of work of, has responsibility for programmatic decision making, and is responsible for adherence to applicable program compliance requirements.

Subcontract (Sub award, Sub agreement, Sub grant) A formal cooperative research relationship with another organization to carry out the program for which a primary award has been granted. Agreement allows the additional party to complete a portion of the work described in the proposal. Auburn requires a detailed statement of work and a detailed budget indicating the activities, level of involvement, and costs proposed by the subcontractor. This information should be presented in a way to distinguish it from the activities and costs of AU. A letter of commitment signed by an authorized representative of the subcontractor is also required. The AU Investigator should be prepared to explain the reasons for choosing the particular subcontractor.

Sub-Fund A fund established to account for an identifiable segment of an award**.** See Parent Fund.

Supplemental (Rebudgeting or Modification) Proposal A request to the sponsor for additional funds for an ongoing project during the previously approved performance period. A supplemental proposal may result from increased costs, modifications in design, or a desire to add a closely related component to the ongoing project.

Suspension of an Award Per OMB Circular A-110, an action by a Federal awarding agency that temporarily withdraws Federal sponsorship under an award, pending corrective action by the recipient or pending a decision to terminate the award by the Federal awarding agency.

T

Technical Assistance May take forms such as skills training, instruction, consulting services, working knowledge, and also may involve the transfer of technical data.

Technical Data Refers to information required for the design, development, production, manufacture, assembly, operation, repair, testing, maintenance, or modification of controlled articles. This includes information in the form of blueprints, drawings, plans, instructions, diagrams, photographs, etc.

Technical Report A report submitted by the Principal Investigator (PI) to the sponsor which includes the technical description of the project results and additional information as required by the sponsor.

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Technology Transfer Per NIH, technology transfer is the sharing of knowledge and facilities among Federal laboratories, industry, universities, Government, and others to make federally generated scientific and technological advances accessible to private industry and State and local Governments

Termination Per OMB Circular A-110, means the cancellation of Federal sponsorship, in whole or in part, under an agreement at any time prior to the date of completion. Part 49 of the FAR establishes policies and procedures relating to the complete or partial termination of contracts for the convenience of the Government or for default.

Terms of Award The contractual agreements approved by the sponsor and the university. It includes all legal requirements imposed on an agreement by the sponsor, whether by statute, regulation, or terms in the award document. The terms of an agreement may include both special provisions and standards that are considered necessary to protect both the sponsor's and recipient's interests.

Third Party Cash Match Actual cash contributions provided by third parties as match for a project.

Third Party In-Kind Contributions Per OMB Circular A-110, means the value of non-cash contributions provided by non-Federal third parties. Third party in-kind contributions may be in the form of real property, equipment, supplies and other expendable property, and the value of goods and services directly benefiting and specifically identifiable to the project or program.

Total Direct Costs (TDC) The total of all direct costs of a project.

Total Project Costs The total allowable direct and indirect costs incurred by the institution to carry out an approved project or activity.

Trademark Per the United States Patent and Trademark Office, a trademark is a brand name. A trademark or service mark includes any word, name, symbol, device, or any combination, used or intended to be used to identify and distinguish the goods/services of one seller or provider from those of others, and to indicate the source of the goods/services. Although federal registration of a mark is not mandatory, it has several advantages, including notice to the public of the registrant's claim of ownership of the mark, legal presumption of ownership nationwide, and exclusive right to use the mark on or in connection with the goods/services listed in the registration.

Transfer Movement of monies and/or assets from one fund to another.

Transmittal Letter The transmittal letter or cover letter introduces the proposal and provides the recipient with a specific context. Transmittal letters are usually brief; describe what is being sent, and the purpose for sending it. Some may summarize key elements of the proposal in one or two sentences and provide the recipient with other useful information.

Tuition Generally considered to be the amount of money charged to students for instructional services. Tuition may be charged per course, per term, or per credit basis.

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U

Unallowable Cost Per FAR, means any cost that, under the provisions of any pertinent law, regulation, or contract, cannot be included in prices, cost-reimbursements, or settlements under a Government contract to which it is allocable.

Unexpended Balance The portion of funds unspent during the project period determined by deducting the cumulative expenditures from the approved total.

Unilateral Award An award made to an organization by a sponsor without considering competitive proposals. These awards are usually made when unsolicited proposals receive favorable treatment.

University Outreach Sponsored programs and projects can include: 1) Non-credit instruction, training, and continuing professional education; 2)Credit instruction outside of the "traditional" academic setting, such as distance learning; 3) Cooperative Extension offerings; 4) Public presentations, professional meetings, community interest offerings, and youth activities; 5) Technical assistance and consultation; 6) Any other work that is not instruction or research.

Unlike Circumstance An activity/use of the cost item that is substantively greater in amount or different in purpose than is typical. Associated with the consistent treatment of direct costs and F&A costs on sponsored projects. Costs that are normally charged as F&A may be charged as direct costs to sponsored projects if certain circumstances exist. For example, direct charging of clerical staff salaries may be appropriate under the following circumstances: 1) Difference in nature of work performed such that a significant amount of administrative effort is required to complete the objectives; 2) Size, nature and complexity of the project or activity must also be considered. See Auburn's Direct Cost Policy for more detail.
https://sites.auburn.edu/admin/universitypolicies/Policies/ContractsandGrantsAccountingPolicies%20and%20Procedures.pdf

Unrecovered Facilities and Administrative Costs The shortfall of indirect costs which results from the university's indirect cost rate being higher than the rate authorized by a sponsor. As a result, the university is reimbursed for fewer indirect costs. Sometimes sponsors will allow this to be counted as cost match.

Unrestricted Funds Funds with no requirements or restrictions as to use or disposition.

Unsolicited Proposal A proposal submitted to a sponsor that is not in response to a Request for Proposal (RFP), Request for Application (RFA), or Program Announcement (PA).

U.S. Munitions List (USML) The USML includes articles, services, and related technical data designated as defense articles and defense services pursuant to the Arms Export Control Act (AECA).

V

Vendor Per OMB Circular A-133, means a dealer, distributor, merchant, or other seller providing goods or services

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that are required for the conduct of a Federal program. These goods or services may be for an organization's own use or for the use of beneficiaries of the Federal program.

Voluntary Committed Cost Share Resources offered by the university when it is not a specific sponsor requirement.

Voluntary Uncommitted Cost Share Resources that are not formally pledged in the proposal and approved budget, but subsequently made available to the project.

W

Workforce Investment Act (WIA) Provides increased flexibility for state and local officials to establish a comprehensive range of workforce development activities through statewide and local organizations.

Z

Zero Balance When cash, expenditures, budget, and revenue are equal at closeout, the budget is said to have a zero balance.

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