# TABLE OF CONTENTS

- **Introduction** .................................................................................................................. 3
- **General Guidelines** ........................................................................................................... 4 - 7
- **Setting Up A New Grant** .................................................................................................. 7
- **Fiscal Monitoring of the Grant** ......................................................................................... 7 - 12
- **Payroll Documentation** ................................................................................................... 13
- **University Cost Sharing** .................................................................................................. 13 - 14
- **Adjustments to Grant Accounts** ....................................................................................... 14 - 15
- **Close-Out of the Grant Account** ...................................................................................... 15
- **Audits** ............................................................................................................................... 15 - 16
- **Forms Appendix** ............................................................................................................. 16-29
INTRODUCTION

Acceptance of a grant award or contract imposes legal and administrative responsibilities on both the University and the Grant Director. The purpose of this manual is three-fold:

1. To provide a brief overview of general university policies and federal regulations as they relate to grants and contracts.

2. To detail the major administrative responsibilities of the Grant Director.

3. To provide the basic information needed to complete the forms and reports required of the Grant Director in fulfilling the grant or contract obligations.

For additional information please contact the Office of Research and Sponsored Programs (RSP), location in Old Main, Room 530, Telephone extension 2313, Campus Mail Stop 9038.
GENERAL GUIDELINES

A grant is an award of funds given to the University for the purpose of carrying out an approved program or activity. In accepting a grant or contract, the University assumes legal and financial responsibilities, both to make certain the funds are used in accordance with the terms specified, and to ensure the performance of the grant or contract-supported project. This responsibility is shared by the Grant Director as the individual designated to direct the project.

A grant or contract is a legal document with unique terms and conditions which must be adhered to. Some awarding agencies are quite restrictive in defining allowable actions, while others are more lenient. Violation of the conditions of the grant or contract may cause the awarding agency to refuse to reimburse the University for related expenditures and may jeopardize future awards.

Responsibility and Authority
The Grant Director is accountable to the University for the proper management of a grant or contract-supported project or program. He or she maintains all program records and makes certain that all expenditures are reasonable, ordinary, and necessary in the performance of the awarded activity. The Grant Director is responsible for monitoring the monthly accounting reports and is also responsible for promptly notifying RSP should any problems arise. In addition, the Grant Director is responsible for the timely preparation and submission to the granting agency of any non-financial reports required, as well as sending copies of these reports to RSP. These may include, but are not limited to, progress reports, final performance reports and reports of inventions or patents.

RSP is responsible for the administration of grants and contracts after they have been awarded. This responsibility involves protecting the interests and reputation of WWU and includes monitoring the legality of expenditures and other transactions, clearing up overdrawn accounts, periodic billing on contracts, and preparing expenditure reports to the granting agency.

All commitments for goods or services must be initiated by the Grant Director and co-authorized by RSP. All purchase requisitions, travel authorizations, travel expense vouchers, payroll appointments or pay authorizations must be signed by the Grant Director and then sent to RSP for signature. RSP will promptly forward the documents to the proper office for further processing.
General Definitions

**Project Period** - The total time for which support of a project has been approved, including any extensions. This usually does not exceed five (5) years. Approval of a project does not necessarily commit funds for the total period. Each year’s budget may require separate approval by the granting agency.

**Budget Period** - The interval of time (usually 12 months) into which the grant project period is divided for budgetary and reporting purposes.

**Valid Commitment** - A valid commitment for the expenditure of grant funds exists when Purchasing issues a bonafide field order **prior** to the expiration of the budget period. A purchase requisition does not constitute a valid commitment.

Most grants are awarded for a specific period of time. Funds may not be committed or expended prior to the start of the grant or after the termination of the grant without **specific** written permission from the granting agency. Recent federal and private audits have indicated a need for strong institutional control to ensure the purchases of goods or services with grant funds are in accordance with conditions of the award. Under good management practices the costs charged to grants must meet the required tests of allowability (e.g. necessary and reasonable, allocable, consistently applied), or expenditures may be disallowed through audit. Additionally, a **90-day standard** is applied to grants and contracts. It is reasonable to expect all expenditures to be posted to a fund within 90 days of occurrence, although the preferred practice is to have costs immediately assigned to the proper funding source. It is important to record costs in a timely fashion since it improves the accuracy and audibility of the records.

**Cost Principles**

The U.S. Office of Management & Budget (OMB) Publications A-110 “Uniform Administrative Requirements” and the A-21 “Costs Principles for Educational Institutions” govern all federal awards and most state awards. Some of the items which may require **prior written** approval from the granting agency include:

- Pre-award costs.
- Change in scope, objectives, or principal investigator.
- Using amounts budgeted for training allowances (direct payments to absorb increases in direct costs).
• Consulting fees above and beyond salary for inter-university consulting by a faculty member, or compensation of a faculty member at a base rate higher than the regular academic appointment level.
• Travel - any foreign travel, or domestic travel in excess of $500 or 25% over the original budgeted amount, whichever is greater.

University Prior Approval System (UPAS)
The National Science Foundation (NSF) has for some time delegated full responsibility for the conduct of funded projects to the grantee, thereby, minimizing NSF involvement in the management of projects. Recently, other federal agencies have begun to extend this authority to grantees. In order to carry out this responsibility, an institution-wide UPAS has been implemented by WWU to assure adequate reviews and approvals of decisions affecting the management of federal projects. Each action will be reviewed for need, propriety, consistency with policy, and so on.

In addition to delegating most prior approvals to the grantee, NSF and most federal agencies have also provided us more flexibility to authorize pre-award costs for 90 days prior to the effective date of an award and, when appropriate, to extend the completion date. Contact RSP, Grant Accounting if you need assistance in initiating a University Prior Approval System (UPAS) request.

Purchases Made at the End of a Budget Period
Because of the bidding procedures required by state law and institutional policy, requisitions for equipment must be received by Purchasing at least 60 days prior to the expiration of the budget period. Certain equipment (such as computers or fabricated pieces) may require a longer lead time. Large orders of supplies also require written bids. Consequently, the Purchasing Office should be contacted if there are any questions about sufficient lead time.

Open orders, maintenance agreements, and services such as telephone and office machine rental must specify the services or goods required and the period of time covered in order to be a valid commitment. Open-order types of services must be canceled with the service department by the Grant Director at the end of the grant term.

RSP as a Repository of Official Grant Documents
All documents of an official nature are to be retained in the grant file located in RSP Grant Accounting office. This would include, but not be limited to, original signed contracts and agreements, subcontracts, copies of requests for budget revisions or
extensions and the original signed response from the granting agency, copies of progress and/or final performance reports, and any other documents which would relate to the terms, conditions, and compliance with the contract provisions.

**SETTING UP A NEW GRANT**

A new grant or award account will be set up when official written notification of the award has been received by RSP. This grant award notice must have the original signatures and contain such information as the starting and ending date of the award, the budget figures, and any special terms and conditions of the award. If the original award notice is sent to the Department or the Grant Director they should forward it to RSP.

After the award has been received, a separate fund code is created in the accounting system to track all allotments, expenditures, and adjustments for that award. A packet of information will be sent to the Grant Director, which will include notification of the grant fund code and any forms necessary to fulfill the grant requirements. A “Budget Allotment” listing will also be sent indicating the budget categories and amounts listed in the grant award and the corresponding WWU account coding. These codes should be used when purchasing goods or services for the grant so that reports of expenditures will clearly indicate the balances available in your budget. Travel costs are the only exception as they will be coded by the Purchasing Department.

The Office of University Communications will also be notified of the award.

**FISCAL MONITORING OF THE GRANT**

Regular monitoring of grant expenditures for correctness and timeliness is the responsibility of the Grant Director. In order to assist in this process, reports are prepared each month of all charges to the grant during the preceding month, the project-to-date totals of expenditures, and any outstanding encumbrances on the grant. These reports should be checked as soon as possible after receipt, notifying RSP of any discrepancies immediately.

Grant Directors are responsible for continually monitoring leave balances for all externally funded grant or contract employees, as well as monitoring their own leave balances, if applicable. Monitoring leave balances is especially important when projects near completion. When leave balances for grant/contract employees exist at the end of a project and the employees are separating from the university, leave accruals will be cashed out and charged to the project, possibly adding unplanned expenses to the project.
Transaction Detail (Exhibit 1)
This report lists the current month’s expenditures and/or allotments for the grant. The sample report which follows is marked to correspond with the descriptions below.

Page 1 - Detail of Current Month Transactions
1. Date the report was produced. Does not indicate the period the report covers.
2. The accounting code used to group expenditures by type.
3. Date - the date of payment or adjustment.
4. Document - the identifying number used to locate a transaction in the accounting system. Usually a purchase or travel number but may be a journal voucher (JV) number.
5. Description - name of vendor paid or description of transaction.
6. Current Month Budget Activity - amounts initially allotted or revisions to allotments.
7. Current Month Transaction Activity - the amount paid or adjusted.
8. Shows total expenditures for the month for the fund.

Grant Budget Status Report (Exhibit #2)
This report provides project to-date comparisons of amounts allotted and expended by category.

Page 2 - Summary of Transaction To-date.
9. Indicates the cumulative period covered by the information which follows. Each line provides summary information of the category subtotals shown on the previous detail page of the current month expenses.
10. Adjusted Budget - the granting agency approved budget categories and amounts for each category.
11. Current Month Activity - amount paid or adjusted during the current month.
12. Project to-date activity - the total paid expenses for the project to-date by category.
13. Outstanding Encumbrance - amounts committed for expenditure through field orders but not yet paid. (A detailed listing is provided on the commitment register, Exhibit 3).
14. Balance - Column #12 balance less the amounts encumbered. (Note: not all expenses are encumbered, petty cash and Pcard, for example.
15. Total for the project to-date for each column.
Commitment Register (Exhibit #3)
The Commitment Register lists all items ordered on a field order but not yet completely paid for. These represent unpaid claims against the grant funds.

1. Indicates the month covered by the report - i.e. July.
2. Purchase Order, Requisition or Invoice Number.
3. Description - Name of vendor.
4. Commitment - the face amount of the requisition and therefore the claim against the grant funds. The amount paid may actually differ due to price variances, sales tax charged, or discounts taken.
5. Liquidation - amount paid on an order during the month.
6. Total of outstanding commitments for that grant.
<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Amount</th>
<th>Status</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>12-Jun-01</td>
<td>Current document only - 28-Feb-02</td>
<td>5678</td>
<td>liquidated</td>
<td>Smitty, David, John</td>
</tr>
<tr>
<td>11-Mar-02</td>
<td>Report Name: FBR050</td>
<td>7890</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Exhibit #3**
PAYROLL DOCUMENTATION

The Time & Effort Reports are supplemental payroll documentation required of the Grant Director. The purpose of the time and effort reporting procedure is to substantiate salary payments to personnel from grant funds. They are used in conjunction with the University’s payroll records to help satisfy audit requirements for time and effort reporting. Time & Effort Reports are sent to Grant Directors monthly for review. Monthly reporting is acceptable but must be submitted within the following month.

Time & Effort Reports must be certified by someone with suitable means of verification that the work was performed by the persons listed. In almost all cases this will be the Grant Director. A sample and instructions for a Time & Effort Report can be found in Appendix B.

UNIVERSITY COST SHARING

Some grants require the active financial participation of the University in the funding of the grant project. This cost sharing requirement is usually stipulated as a percentage of the total project costs to be borne by the University. In order to be counted as cost sharing, the cost must 1) be verifiable from our records; 2) not used as cost sharing for another grant; 3) not have been paid with Federal funds; and 4) be an allowable cost to the grant.

Definitions Used in Cost Sharing

Project Costs - all allowable costs incurred by the performing organization, including cash expenditures and the value of any in-kind contributions to the organization or by third parties. If the granting agency is a federal agency, only non-federal third party contributions may be counted.

Cost Sharing or Match - the portion of the total project costs not borne by the granting agency. It may consist of both cash and in-kind contributions.

Cash Contributions - the recipient’s cash outlay including the outlay of money contributed by third parties for the grant.

In-kind Contributions - The value of non-cash contributions, including charges for real or personal property (i.e. office space, typewriter usage), or donated time and materials. If full overhead is not charged on a grant, the amount which could have been charged and was not is counted as in-kind match.

Documentation

Costs counted as cost sharing are subject to the same audit criteria as all other costs of the grant. Each quarter the Grant Director must complete and return to RSP the “University Support Forms” documenting the sources and amounts of cost sharing for
that quarter. Any back-up documentation supporting the costs listed (such as signed statements of donated hours) should be submitted with these forms. If this back-up documentation is retained in the Grant Director’s files, it should be kept for at least five (5) years after the termination of the grant. More detailed instructions and sample forms can be found in Appendix C.

**ADJUSTMENTS TO GRANT ACCOUNTS**

Adjustments or transfers of costs affecting grant accounts are subject to stringent federal policies and guidelines. Federal cost principles specify that:

1. Transfers of cost which represent corrections of clerical or bookkeeping errors must be made **promptly** after the errors are discovered. The transfer must be supported by documentation which contains a full explanation of how the error occurred and a certification of the correctness of the new charge. For example, an explanation which merely states that the transfer was made “to correct error” or “to transfer to correct project” is not sufficient.

2. When closely related work is supported by more than one funding source, a cost transfer may be made provided that the transfer meets all of the following conditions:
   a) the cost is a proper and allowable charge to the account.
   b) the transfer is supported by documentation which contains a full explanation and justification for the transfer and a certification for the propriety of the transfer by the principal investigator, project director or other responsible program official of the grantee organization.
   c) the transfer is reviewed and approved by a responsible financial or administrative official of the organization.

**Expenditure Transfer Procedure**

All requests for expenditure transfers must be submitted in writing to RSP, and must include the following:

1. Requests must be signed by the Grant Director or budget authority for each account involved in the transaction. This responsibility may not be delegated.

2. Expenditure data must be provided which will identify clearly the specific charge to be transferred (e.g. WWU check number and date of payment, interdepartmental or invoice number or other appropriate reference).

3. The reasons for transferring the expenditure must be sufficiently stated to establish that the transfer is proper. It is important to stress the benefit to the program receiving the cost.
4. Requests to transfer expenditures incurred more than 90 days (due to extenuating circumstances) in the past must include an explanation of why the transfer request was delayed, in addition to the normal explanation and justification. However, ninety days has emerged as the standard used by government and business auditors to determine whether costs are reasonably assigned to their proper funding source. It is a reasonable expectation that costs can be properly assigned within 3 months of their occurrence.

A sample Request for Transfer of Expenditure is included in Appendix D.

CLOSE-OUT OF THE GRANT ACCOUNT

Grants are considered closed when all the work has been performed to the granting agency’s satisfaction, or upon the termination date specified in the award. Approximately 30 days prior to the termination date, notices are sent to the Grant Director indicating the anticipated termination date. If the work cannot be completed prior to the termination date, the Grant Director must submit a written request for extension or continuation to the granting agency or if applicable via Request for Approval Under University Prior Approval System (UPAS). A copy of a request to an agency should be sent to RSP. Most agencies require such requests be made at least 90 days prior to the termination date.

The Grant Director may be required (as part of the close-out process) to complete additional forms or reports. These may include statements of patents or inventions, equipment inventory verification, and final performance reports. Copies of any reports submitted by the Grant Director must be sent to RSP for reference. RSP will submit any necessary financial reports.

It is the Grant Director’s responsibility, at the end of the grant award, to notify RSP of:

1. any necessary adjustments (subject to the 90-day standard)
2. of any open field orders or charges not yet paid
3. to clear petty cash and travel advances
4. to cancel University services such as telephone or equipment rental

It should be kept in mind that inter-campus charges from copy/duplicating and charges for telephone calls can be delayed by as much as three months.

AUDITS

All grants are subject to periodic audits. These may be conducted by the granting agency or its designated agent, our cognizant federal agency, the state auditor’s office, or our own internal auditor’s office. All records or back-up documentation should be on file in RSP. On occasion the Grant Director may be requested to assist if there are program or
performance questions RSP is not able to answer. Program records relating to the grant are normally retained by the Grant Director and should be kept for three years following termination of the award or if applicable, submission of final report. Arrangements can be made to store records in the records center. Any expenditure disallowed by the audit must be paid back to the agency. In the event of disallowance or over-expenditures the Grant Director will be notified and asked to assist RSP as to the appropriate disposition.

**FORMS AND SAMPLES APPENDIX**

A. University Prior Approval System (UPAS)*  
B. Time & Effort Reports  
C. University Match/Support/Cost Sharing Instructions & Report Forms*  
D. Request for Transfer of Expenditures*  
E. Purchase Form  
F. Travel Expense Voucher  
G. Tuition/Fee Authorization*  
H. Stipend*  
I. Drug free*  

* forms also available to fill out and print off the web (iPDF files) at: [http://www.wwu.edu/rsp/documents/frmgrntdir.shtml](http://www.wwu.edu/rsp/documents/frmgrntdir.shtml).
WESTERN WASHINGTON UNIVERSITY
REQUEST FOR APPROVAL UNDER
UNIVERSITY PRIOR APPROVAL SYSTEM (UPAS)

Date: ___________  Grant No: _____________________

Principal Investigator: ________________ Co-PI: ________________________

Department or College: _____________________________________________

Nature of Request:

☐ Pre-Award Costs – effective date requested _______________________
☐ No-Cost Extension – end date requested _________________________
☐ Other _________________________________________________________

Explanation/Justification: (In addition to the information requested above, please indicate how the proposed action relates specifically to the research/program supported by this grant.)

____________________________    ______________________________
PI Signature    Co-PI Signature (if applicable)

_________________________________________________________________

Signatures and Approvals

________________   _________________   ____________________
Vice Provost for Research   Grant Accountant

SEND COMPLETED FORM TO: Research and Sponsored Programs , MS-9038
INSTRUCTIONS FOR TIME & EFFORT REPORTING

Time & Effort Reports when used in conjunction with the payroll documentation help satisfy audit requirements pertaining to time and effort reporting.

Time & Effort Reports are prepared monthly and mailed to Grant Directors. Using the automated Time & Effort Report will help you provide proper documentation for personnel working on your sponsored project. If you disagree with the report, you must note the changes on the report to ensure it is accurate. Failure to properly report effort on a federal or federal flow through award will give the grantor cause to demand the university payback those funds if effort cannot be substantiated.

Grant Directors must sign the certification at the bottom of the report. Signing certifies all effort listed is correct, as well as allowable, allocable, and reasonable to the project. Those signing must have suitable means of verification for the effort of the personnel on the award.

A sample Time & Effort Report is available. The sample has been prepared for a full month period.

Please contact Research and Sponsored Programs, x2313 if you wish further information or instructions.
INSTRUCTIONS FOR UNIVERSITY MATCH/SUPPORT/COST SHARING FORMS

Below are the three forms used to document university support to grants. It is the Grant Director’s responsibility to complete these forms and return to Research and Sponsored Programs, MS-9038, promptly each quarter.

1. TIME ANALYSIS REPORT: This form is used to report time worked on the Grant which is paid for by a source other than the Grant.

   **DO LIST:**
   a) All persons working on the Grant who are not paid by the Grant, but are paid from non-federal sources such as Departments or non-federal grants.
   b) Any person whose time worked on the grant has been paid by both Grant funds and other sources of funds. List with the appropriate percentages of Grant work performed and Grant funds used.

   **DO NOT LIST:**
   a) Any person whose grant work has been paid fully by Grant funds.
   b) Any person paid from federal funds (including Federal Grants) for time worked on your grant.
   c) Work Study students.

2. REPORT OF OTHER SUPPORT FROM NON-PROJECT FUNDS: This form is used to report materials, space, and services donated to the grant or paid for by sources other than the grant.

   a) PROJECT MATERIAL USAGE: List items and/or supplies used on the grant but not purchased with grant funds. (Cannot be property of your Grant).

   b) SPACE, FURNISHINGS AND EQUIPMENT USAGE: List building and room number, time used in hours per week and number of weeks. For special equipment (such as projectors, tape recorders, telephones, typewriters, etc.) list number of hours used per week and number of weeks, or the percentage of time used each month.

   c) OTHER SUPPORT: List donated time and/or services, indicating what it would have cost had the time/services been paid for. Some examples would be space donated in locations other than the university (i.e. meeting room at public library), professional services such as counseling or computer programming donated. Other entries would be donated physical goods not previously listed under Project Material Usage.

3. REPORT OF DIRECT PROJECT EXPENDITURES FROM NON-PROJECT FUNDS: Direct expenditures include the cost of supplies and materials, equipment, contracted services, and travel that are used partially or wholly by the Grant but paid for by some other source. Identify each expenditure by a document number, (purchase order # or check #), the vendor purchased from, a short description, the total amount paid, and the percentage of use applicable to the project.

It is necessary that everything listed on these forms be verifiable. Payroll records to back up time worked, voucher numbers for purchases, time sheets for counseling, records for room usage, etc. These backup records will facilitate auditing of accounts.

PLEASE CONTACT RESEARCH AND SPONSORED PROGRAMS, X 2313 IF YOU WISH FURTHER INFORMATION OR INSTRUCTIONS.
# WESTERN WASHINGTON UNIVERSITY
## TIME ANALYSIS REPORT

For Period Beginning:________________________

For Period Ending: _________________________ WWU Grant Fund #_______________________

Project Title: ___________________________________________

Date of Submission_______________________________________

*Signature of Grant Director*

<table>
<thead>
<tr>
<th>Provide – Name, ID Number &amp; Salary Fund Source</th>
<th>Total Time</th>
<th>1. Time Spent On Project</th>
<th>2. Time Spent “Other”</th>
<th>3. G or C Funded Project Time</th>
<th>Column 1 Less 3</th>
<th>DO NOT USE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FACULTY OR ADMIN. STAFF:</strong></td>
<td>100%</td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td></td>
<td>100%</td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td></td>
<td>100%</td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td></td>
<td>100%</td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td></td>
<td>100%</td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td><strong>CLASSIFIED STAFF:</strong></td>
<td>100%</td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td></td>
<td>100%</td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td></td>
<td>100%</td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td></td>
<td>100%</td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td></td>
<td>100%</td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td><strong>OTHER MONTHLY STAFF:</strong></td>
<td>100%</td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td><strong>(Grad. Or Dept. Assistants)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>100%</td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td></td>
<td>100%</td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td></td>
<td>100%</td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td></td>
<td>100%</td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td><strong>PART-TIME – HOURLY:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>(Students or Temporary)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>hrs.</td>
<td>hrs.</td>
<td>hrs.</td>
<td>hrs.</td>
<td>hrs.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>hrs.</td>
<td>hrs.</td>
<td>hrs.</td>
<td>hrs.</td>
<td>hrs.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>hrs.</td>
<td>hrs.</td>
<td>hrs.</td>
<td>hrs.</td>
<td>hrs.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>hrs.</td>
<td>hrs.</td>
<td>hrs.</td>
<td>hrs.</td>
<td>hrs.</td>
<td></td>
</tr>
</tbody>
</table>

**SEND COMPLETED FORM TO: RESEARCH AND SPONSORED PROGRAMS, MS-9038**
WESTERN WASHINGTON UNIVERSITY
REPORT OF OTHER SUPPORT FROM NON-PROJECT FUNDS

For Period Beginning: ___________________________
For Period Ending: ___________________________  WWU Grant Fund # ___________________________
Project Title: ___________________________  Date of Submission ___________________________

Signature of Grant Director

<table>
<thead>
<tr>
<th>Description of Item</th>
<th>Number of items</th>
<th>Computed Cost</th>
<th>DO NOT USE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Space, Furnishings & Equipment Usage (Do not list classroom or general office furnishings, but include special non-project owned equipment used such as typewriter, movie projector, oscilloscope, etc.)

<table>
<thead>
<tr>
<th>Description or Building and Room Number</th>
<th>Space &amp; Furnishings Average hours used per week</th>
<th>Special Equipment % of Month Used</th>
<th>DO NOT USE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Other Support (Institutional services such as computer or counseling)

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
<th>DO NOT USE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
WESTERN WASHINGTON UNIVERSITY

REPORT OF DIRECT EXPENDITURES FROM NON-PROJECT FUNDS

For Period Beginning: __________________________
For Period Ending: ____________________________ WWU Grant Fund # ____________________________
Project Title: __________________________________ Date of Submission ____________________________

Signature of Grant Director

LIST EXPENDITURES APPLICABLE TO PROJECT BUT NOT PAID FROM PROJECT FUNDS. (Note: Federal grants or contracts may not support other federal grants and contracts)

<table>
<thead>
<tr>
<th>Document Number</th>
<th>Vendor or Payee</th>
<th>Description</th>
<th>Amount</th>
<th>% Appl. to Proj.</th>
<th>DO NOT USE</th>
</tr>
</thead>
</table>

SEND COMPLETED FORM TO: RESEARCH AND SPONSORED PROGRAMS, MS-9038
WESTERN WASHINGTON UNIVERSITY
REQUEST FOR TRANSFER OF EXPENDITURES

Your request for the transfer of $________________ of expenditures from fund ________ to fund ________ is subject to audit scrutiny. Therefore, it is necessary to provide the information requested below. The 90-day standard is applied, which requires posting of expenditures and other costs within 90 days of occurrence. Extenuating circumstances, however, require additional and more detailed justification.

- Expenditure information:

<table>
<thead>
<tr>
<th>Date</th>
<th>Reference #</th>
<th>Paid to:</th>
<th>$ Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- Justification for transfer (If transfer is made within 90 days, answer questions 1 & 2; if over 90 days, answer all four questions)."

1. Why was this expense originally charged to the fund from which it is now being transferred?

2. Why should this charge be transferred to the proposed fund?

3. Why is this transfer being requested more than 90 days after the original transaction?

4. What action is required to eliminate future need for transfers of this type? Is this corrective action being taken?

- Signature of Principal Investigator(s) or Administrator(s) of accounts:

_____________________________________________ for account ________________________

_____________________________________________ for account ________________________

SEND COMPLETED FORM TO: RESEARCH AND SPONSORED PROGRAMS, MS-9038
**APPENDIX E**

**WESTERN WASHINGTON UNIVERSITY**
**PURCHASE FORM**

**SECTION I: ADMINISTRATIVE DATA**

CHECK THE APPROPRIATE BOX:
- □ Department Order
- □ Check Request - Original, Plus a copy of Vendor Order Form attached
- □ Purchasing to place this order - Deliver by:

**DATE OF REQUEST**

**Mail Stop**

**Department**

**Department Contact**

**Department Phone**

**Fax**

**SECTION II: ORDER INFORMATION**

**DEPARTMENT**

**Mail Check to Payee**
- □ Deliver to Plaza Cashier
- □ Include attachment

**SECTION III: NAME, ADDRESS AND PHONE OF VENDORS OR SUGGESTED VENDORS**

<table>
<thead>
<tr>
<th>1.</th>
<th>2.</th>
<th>3.</th>
</tr>
</thead>
<tbody>
<tr>
<td>TIN #:</td>
<td>TIN #:</td>
<td>TIN #:</td>
</tr>
<tr>
<td>Attn:</td>
<td>Attn:</td>
<td>Attn:</td>
</tr>
<tr>
<td>Phone: ( )</td>
<td>Phone: ( )</td>
<td>Phone: ( )</td>
</tr>
</tbody>
</table>

**SECTION IV: UNIVERSITY SHIP TO ADDRESS**

Western Washington University

**Date Ordered:**

**Contact:**

**Bldg & Rm #:**

**Fax #:**

**Vendor Pays Freight:**
- □ Yes
- □ No

**Street Address (if applicable):**

**Payment Terms:**
- □ Requires Confirming Copy:

**City & State:**

**Zip/MS:**

**Vendor Collects WA State Sales Tax:**
- □ Yes
- □ No

**F.O.B.#**

**SECTION V: PRODUCT DESCRIPTION**

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Qty</th>
<th>Unit of Meas</th>
<th>Unit Price</th>
<th>Extended Price</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Sub Total:**

**Tax:**

**Shipping & Handling:**

**Total:**

**SECTION VI: BUDGET AND ACCOUNTING INFORMATION**

<table>
<thead>
<tr>
<th>Item</th>
<th>%</th>
<th>C</th>
<th>Fast Index</th>
<th>Fund</th>
<th>Orgn</th>
<th>Acct</th>
<th>Prog</th>
<th>Activ</th>
<th>Locn</th>
<th>Proj</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

**TOTAL:**

<table>
<thead>
<tr>
<th>Typed name (Authorized Person)</th>
<th>Signature (Authorized Signature)</th>
<th>Date</th>
<th>Second Signature if Required</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**PURCHASING USE ONLY**

<table>
<thead>
<tr>
<th>Purchasing Order</th>
<th>Date</th>
<th>Purchasing Signature</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

White/Yellow: To Purchasing; MS 0012
Goldenrod: BFR, MS 9038
Pink: Originating Office Copy

WW-BFR8 (rev. 8/92) Instructions on Back Page 1 of ___
## WWU Travel Expense Voucher

**Agency Name:** Western Washington University

**Date**

<table>
<thead>
<tr>
<th>Date</th>
<th>From</th>
<th>To</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Trip Time**

<table>
<thead>
<tr>
<th>Depart</th>
<th>Return</th>
<th>B</th>
<th>L</th>
<th>D</th>
<th>Sub Total</th>
<th>NHC</th>
<th>HC</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Per Meal Entitlement**

|        |        |   |   |   |           |     |    |
|        |        |   |   |   |           |     |    |

**Actual Lodging Cost**

|        |        |   |   |   |           |     |    |
|        |        |   |   |   |           |     |    |

**Total**

|        |        |   |   |   |           |     |    |
|        |        |   |   |   |           |     |    |

**Miles Driven**

|        |        |   |   |   |           |     |    |
|        |        |   |   |   |           |     |    |

**Reimbursement Rate**

|        |        |   |   |   |           |     |    |
|        |        |   |   |   |           |     |    |

**Mileage Allowance**

|        |        |   |   |   |           |     |    |
|        |        |   |   |   |           |     |    |

**Other Detail**

|        |        |   |   |   |           |     |    |
|        |        |   |   |   |           |     |    |

**Grand Total**

|        |        |   |   |   |           |     |    |
|        |        |   |   |   |           |     |    |

I hereby certify under penalty that this is a true and correct claim for necessary expenses incurred by me and that no payment has been received by me or on account thereof.

**Traveler Signature**

__________________________

**Signature (Authorized Signature)**

__________________________

**Additional Signature**

__________________________

**Date**

__________________________

**Audited by:**

__________________________

**Date:**

__________________________

**Check Total:**

__________________________

**Applying for exception to maximum lodging — Rule #**

$ _____________ - airfare $ _____________ - prepays $ _____________ = TOTAL MAX $ _____________

*Required Fields - must be completed before your voucher can be processed.*

<table>
<thead>
<tr>
<th>G</th>
<th>Fast Indx</th>
<th>Fund</th>
<th>Orgn</th>
<th>Acct</th>
<th>Prog</th>
<th>Actv</th>
<th>Locn</th>
<th>Proj</th>
<th>Amt</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total:** $ _____________

For Travel Desk Only:

__________________________

**Date:**

__________________________

**Second Signature if Required**

__________________________

**Date:**

__________________________

**Check Total:**

__________________________

WWU 2/13/04 26
WESTERN WASHINGTON UNIVERSITY

TUITION/FEE AUTHORIZATION

This authorizes payment of tuition and/or fees from grant fund, or certifies the University has agreed to waive tuition and/or fees. Please complete this form, sign and return to RSP, MS-9038

Grant Code: ___________  E607  ___________  Quarter  ____  Year  _______

Fund   Orgn   Prog

Grant Director’s Signature: ___________________________ Telephone _______

<table>
<thead>
<tr>
<th>Student No.</th>
<th>Student Name (last name first)</th>
<th>Grad or Undergrad</th>
<th>Res or Non-Res</th>
<th>Credit Hours</th>
<th>Amt. Paid By Grant AGRA</th>
<th>Amount Waived SFEE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

ALL REFUNDS ARE TO BE CREDITED BACK TO THE GRANT FUNDING THE TUITION; NO REFUNDS ARE TO GO TO THE STUDENT.

For accounting use only

RSP Signature: ___________________________  Date: ___________
STIPEND PAYMENT REQUEST FORM
Fund #_______________________
For the Period:_______________

Please attach this form to a Purchase Form, check request, when submitting for payment. Stipends are generally non-taxable to the recipient, unless the University receives some sort of benefit in the form of services. Use the descriptors below to determine which Account Code to apply.

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Payment is for living expenses/allowance, use E603.</td>
<td>C</td>
<td>Payment is to further students' education and training, use E603.</td>
</tr>
<tr>
<td>B</td>
<td>Payment is for training to acquire new skills, use E603.</td>
<td>D</td>
<td>Services were received from the recipient, use E622.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name (last name first)</th>
<th>W# or SSN</th>
<th>Amount</th>
<th>Acct Code</th>
<th>Type A, B, C or D</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Use Additional sheets if needed – Page ______ of _____

Routing:
Grants: Route to Research & Sponsored Programs (RSP), MS 9038, with completed Purchase Form, check request.
Other Payments: Route to Accounts Payable with completed Purchase Form, check request.
WESTERN WASHINGTON UNIVERSITY
DRUG FREE WORKPLACE POLICY

EXPLANATION

The Federal Drug Free Workplace Act of 1988 requires that the recipient of a grant from a federal agency certify to that granting agency that the grantee will provide a drug free workplace. In addition, the grantee must publish a statement notifying employees that the unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance is prohibited in the grantee’s place of work; establish a drug free awareness program; and specify that action will be taken against the employees for violation of such prohibition. Failure to comply with this act may result in suspension, termination, or debarment from the award of any federal contract.

POLICY STATEMENT

Western Washington University intends to provide a drug free, healthful, safe, and secure work environment. Thus, each employee is expected and required to report to work in an appropriate mental and physical condition to perform his/her assigned duties.

Therefore, the unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance in and on Western Washington University owned and controlled property, or while conducting university business, is prohibited. Violation of this policy will result in disciplinary action being taken in accordance with the Higher Education Personnel Board rules, bargaining unit agreements, tenure laws, or other policies of the institution. Violation will be reason for discipline, including termination of employment, or for participation in evaluation/treatment for a substance use disorder.

Western Washington University recognizes drug dependency to be an illness and a major health problem. The institution also distinguishes drug abuse as a potential health, safety, and security problem. Employees needing assistance in dealing with such problems are encouraged to utilize the Washington State Employee Advisory Service and health insurance plans, as appropriate. Conscientious efforts to seek such help will not jeopardize employment. Employees must, as a condition of continued employment, abide by the terms of this policy, and report any conviction under a criminal drug statute for violations occurring in or on properties controlled or owned by Western Washington University or while conducting university business. A report of such conviction must be made within five (5) days after said conviction. The university must notify any federal contracting agency within ten (10) days of having received notice that an employee engaging in the performance of such federally sponsored grant or contract has any drug statute conviction or violation occurring in the workplace. The university will impose a sanction on, or require the satisfactory participation in, a drug/alcohol abuse assistance or rehabilitation program by any employee who is so convicted, within thirty (30) days.

ACKNOWLEDGEMENT

I, ________________________________________, acknowledge receipt of this policy on _____________.

(Please print name)   (date)

Signature

RETURN FORM TO: RESEARCH AND SPONSORED PROGRAMS, MS-9038

DRUG FREE POL
February 17, 2012