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Procedures for Direct Expenditures on Sponsored Research

Effective: January 1, 2020

Previous CHSS processing flow of direct expenditures on sponsored research allowed departmental units to submit purchase orders, reimbursements, and other direct expense transactions directly to Fiscal Services/Purchasing. Due to recent changes in GMU [Delegated Purchasing Authority](#) (as of 9/1/2019) increasing unit purchasing limits to \$5,000, changes in OSP oversight of direct expenses, and increased research activity, the following guidelines and procedures will be in effect for CHSS departmental units making direct expense transactions on externally sponsored research.

What can be directly charged to an externally sponsored project? All direct expenditures should be aligned with the project's approved budget and meet the following criteria:

- a. Allowable – the expense is allowable under the provisions of Uniform Guidance, the terms and conditions of the specific award, and University policies and procedures
- b. Allocable – the expense can be associated specifically to the project with a high degree of accuracy
- c. Reasonable – the expense reflects what a 'prudent person' would pay in like circumstances
- d. Consistent – the expense is treated the same or like circumstances across the University

1. eVA purchase orders – when creating a Direct Order purchase request in eVA and charged to a 22xxxx or 20xxxx fund, purchases must be allowable, allocable, reasonable, and consistent with approved project budget. CHSS Dean's office will run post-audit reports of eVA purchases on sponsored projects to ensure compliance. Note, only eVA orders greater than \$25k and charged to sponsored research will be routed to OSP for review and approval (this process will be automatic through purchasing).

TBD – as new CHSS Dean's personnel are hired to support sponsored research activity: eVA purchasers will add the CHSS Grant Approver (a Dean's office designated approver-TBD) as the first approver for the order (for all dollar amounts and all payment methods). The steps in this process will be outlined in detail at a later date.

2. Tuition Grants – tuition grants charged to a 22xxxx or 20xxxx fund must now be routed through a CHSS Dean's office department approver. Tuition grants will no longer be reviewed by OSP. CHSS Dean's office department approvers will be Janice Cohen (jcohen9) or Olga Shchepina (oshchepi). Please refer to the [Procedures for Tuition Grant Workflow Routing](#) document for full details.

3. Paper/Form processed expense requests – the following requests using Fiscal Services forms to process a payment/reimbursement must now be routed through the CHSS Dean's office for review. Forms and appropriate documents must be sent to the CHSS Dean's office appropriate department approver who will review the forms and requested payments. If no issues are found, the request will be submitted to OSP for review and approval (when OSP approval is required first, before submission to

Accounts Payable). If the form/request is incomplete, or additional information is needed, the CHSS Dean's office department approver will contact the submitter directly.

- **Food & Beverage Authorization and Payment Form** – for business meals requiring Senior Approving Official signature, continue current practice of submission to Shirley Stepe. If the request charges a 22xxxx or 20xxxx fund, Shirley will verify with the CHSS Dean's department approver for allowability/allocability before signing.
- **Petty Cash Request** – when requesting to Establish a Petty Cash Fund (section A) or Change (section B) an already existing Petty Cash account and charged to a 22xxxx or 20xxxx fund, OSP approval is required. Units should submit completed documentation to chssrsch@gmu.edu for CHSS Dean's department approver review. Once approved by the CHSS Dean's office, the request will be submitted to OSP for review and approval.
 - Please note, once a fund is established and Petty Cash Replenishment is requested, the replenishment requests do not require OSP approval and can be submitted directly to Accounts Payable for processing. Section C of the Petty Cash Request (Close Fund) can also be submitted directly to Accounts Payable for processing.
- **Externally Funded Fellowship Payment Form** – these forms are only used for externally sponsored funded fellowships. Units must submit completed form to chssrsch@gmu.edu for CHSS Dean's department approver review. Once approved by the CHSS Dean's office, the request will be submitted to OSP for review and approval.
- **Honorarium** – the Honorarium form is used for payments of less than \$2,000. These forms should be submitted with all required documentation to chssrsch@gmu.edu for CHSS Dean's department approver review. Once reviewed, the Dean's office will forward the form and documents to Accounts Payable for processing. Honorariums requested for \$2,000 or more must be submitted in eVA (with all appropriate documents attached to the PR) and must be routed through the CHSS Grant Approver (as noted in paragraph #1).
- **Participant Support Allowance Payment** – these forms are only used for externally sponsored projects with designated participant support funds. Units must submit completed form to chssrsch@gmu.edu for CHSS Dean's department approver review. Once approved by the CHSS Dean's office, the request will be submitted to OSP for review and approval.
- **Payment Request Form** – this form is restricted in use to certain allowable categories of reimbursement ([Fiscal Services guide to using the Payment Request Form](#)). Most payments should be made through eVA or with a PCard. Should this form be used for eligible reimbursement of expenditures on a 22xxxx or 20xxxx fund, submit the form along with required supporting documents to chssrsch@gmu.edu. OSP will no longer review Payment Requests. The request will be reviewed by the CHSS Dean's office department approver and then submitted to AP for processing.
- **Journal Voucher Single or Multiple Entry** – all JVs that either credit or debit an externally sponsored fund (22xxxx or 20xxxx) must be submitted to chssrsch@gmu.edu (submit the Fiscal Services appropriate Single or Multiple JV form) for CHSS Dean's

department approver review. If the JV requested involves only CHSS funds and Orgs, the request will be submitted electronically by the CHSS Dean's office and the submitter will receive a confirmation of submission, along with the J reference number. OSP review and approval is required for federal awards over \$200 only. If the JV requested involves funds/Orgs outside of CHSS, we will review and submit to OSP for processing.

4. Gift Cards for Research Subject Payments – requests for gift cards for research subjects purchased through the PCard must be submitted to CHSS Dean's office via chssrsch@gmu.edu. CHSS does not authorize departmental units to purchase human subject gift cards by department PCard holders for purchases on either funds or Orgs. All requests, regardless of funding source, must be submitted to the CHSS Dean's office for processing. The following items must be included in the email request:

- Number of cards, denomination, and type of cards requested
- Date(s) study will be conducted and cards used
- Fund/Org to charge the expense
- PI and Custodian name (may be same or two different people, please clearly indicated if one person acts as both)
- IRB Protocol (IRB approval or exemption for human subjects must be granted by the IRB before purchase is made)

5. Subaward Invoices – OSP recently initiated a new process for subaward invoice approval using Workflow. PIs will receive the Workflow notice and will need to use Workflow to review and approve the subrecipient's invoice. Grant administrators will receive an email notification with a copy of the Workflow invoice that is pending PI approval and should work with the PIs on a process to ensure subrecipient invoices are properly reviewed for PI approval. Should the subrecipient be an international party that prefers or requires wire transfer payment, the grant administrator will need to submit the wire transfer form separately via email to AP. For expedited processing of the wire transfer payment (after PI approval of the invoice) make sure the wire transfer form includes the encumbrance (subaward) E# on the top section and the Invoice # in the memo reference (section D) of the wire transfer form.

6. PCard transactions – no changes at this time to current PCard transaction and approval processes. Department PCard holders who make PCard purchases for externally sponsored projects must ensure the purchase is allowable, allocable, reasonable and consistent before initiating the purchase. Purchases will be approved only by the PCard holder's unit level approver. CHSS Dean's office will run regular post audit reviews of PCard purchases for financial compliance review.