



Policies and Procedures Table of Contents

Budget reconciliation	2
Cost share	2
Cost transfer	2
Deficits	3
Key Personnel Effort certification	4
Payroll	4
Purchasing	4
Alcohol policy	6
UW food approval policy	6
Re-budget	7
Subcontract	7
Department Fellowships	8
Semi-monthly stipends	8
Travel	9
Escalation Process - Yen Cone	11

Budget reconciliation

Budgets must be reconciled once a month.

1. Fiscal staff will reconcile transactions in my financial desktop to submit to PI for approval
2. PI will review/reject/approve monthly

Reconciliation should be completed monthly, within 45 days of month-end close. For sponsored agreements a final reconciliation should be completed within 45 days of the budget end date. Keep in mind that special situations such as biennium close may take longer to finish than “regular” months.

Resources: [E-Learning: Reconciliation in MyFD](#) (Tutorial runs approximately 11 minutes).

Tip: [Check out our one page guide for the sign-off process!](#)

Cost share

If a proposal involves cost share, Cost Share Addendum must be completed to ensure that the items in the Cost Share Commitment are identified and correctly valued. In addition, signed letter of agreement to cost share from contributor must accompany Third Party Cost Share. Grant support staff will work with faculty to provide assistance during the process.

If the Subaward Cost Share is part of the Award agreement with the Sponsor, the Subaward Cost Share Commitment and Contributions should be reported to GCA so that it can be entered into the Cost Share Summary and Tracking system.

More on cost share : <https://finance.uw.edu/gca/cost-share>

Cost transfer

Cost transfers into a sponsored program budget must be made within 90 days of when the error is discovered. If, however, the transfer is requested more than 120 days after the transaction date, an explanation for why the transfer is late must be included. The 120 days is from when the transaction posted to the originating budget to when the transfer is submitted.

When it is necessary to correct these errors, departments must provide convincing evidence that the goods and/or services are properly allocable and that the budget receiving the transferred cost actually received a benefit from the goods and/or services involved.

A single cost is not to be transferred more than once.

Cost Transfers should only be done for the following reasons:

- To correct an error (e.g., an expense was erroneously charged to the incorrect budget or object code)
- To correct an error when the value of the transaction is greater than \$10.00 (See GIM 15)
- To re-allocate expenses where the expense can only be initially coded to one or a few budgets (e.g., rent)

A Cost Transfer is not:

- A financial management tool to be used to move costs for budgetary convenience
- A means to temporarily post costs on a sponsored budget until a budget number becomes available

More on Cost Transfers: <https://finance.uw.edu/pafc/costexpense-transfers>

Deficits

It is the PI's responsibility to resolve the deficit .

1. Fiscal staff will send a monthly notification about deficits
2. PIs must respond within 30 days to notify fiscal staff about how to eliminate the deficit
3. Clear the deficit within 30 days of notification of non-payment.
4. If the deficit cannot be cleared within 30 days, provide GCA with a [deficit resolution plan](#) as described above.
5. If the deficit is not cleared or an approved deficit resolution plan is not in place, GCA will contact the Dean's Office for assistance in clearing the deficit.
6. If the deficit is not cleared within 90 days of the budget end date or GCA has not received an approved deficit resolution plan, GCA will contact the Dean's Office for assistance in clearing the deficit. The PI, chair, department administrator, and the Office of Planning & Budgeting will be copied.

More on deficits :

<https://finance.uw.edu/gca/award-lifecycle/closing-your-award/grant-contract-deficit-procedures>

[Key Personnel Effort certification](#)

PIs must certify faculty effort and non-faculty effort prior to the deadline

eFECS sends an email notification to department personnel who are set up in ASTRA as FEC Coordinators when the FECs are ready for review and certification.

- FECs should be reviewed and certified by faculty within 60 days from the day they are released to departments. The "Complete By" date is noted on the left side of the FEC beneath the faculty member's name.
- Departments may access FECs one of three ways:
 - [MyFinancial.desktop](#) - From the "More Systems" drop down menu, choose "Effort Reports"
 - [Faculty Effort Certification](#) - Quick Links
 - Through the link in the email notification
- eFECS sends [automatic notifications](#) to departments throughout the 60 day review window.

Fiscal staff will send 1st reminder 30 days after the GCCR was sent to faculty.

Administrator will follow up to request after 35 working days after the GCCR was sent to faculty.

If all fails, Chair will follow up directly with faculty.

More on GCCR : <https://finance.uw.edu/maa/gccr/process>

[Payroll](#)

For new hires and new appointments : must have offer letters and/or written authorizations .

For changes : must be supported by written authorizations .

Please know that verbal authorizations do not suffice and will not be processed in payroll.

More on Payroll : <https://finance.uw.edu/toolkit/hrv>

[Purchasing](#)

ALL requests for purchasing, reimbursements, and travel MUST be entered into PurchasePath first for budget and PI approvals.

When purchasing goods and services to support research or teaching, please use the following methods:

- 1) Ariba Catalog Order :
 - Vendor is registered with UW

- Goods/services are available through **punchout** catalog
 - Quote from vendor, while not required, may get you an even better pricing
 - For purchasing via [Ariba](#), you may submit the request in **PurchasePath**. Contact Dawn Counts if you have questions.
- 2) Ariba NonCatalog Order:
- Vendor is registered with UW
 - Goods/services are not available through **punchout** catalog.
 - Quotes received from vendors, while not required, may get you better pricing.
 - For purchasing via [Ariba](#), you may submit the request in **PurchasePath**. Contact Dawn Counts if you have questions
- 3) Ariba NonPO Invoice
- Vendor is registered with UW
 - Order placed and received from vendor
 - Invoice received from vendor
- 4) Procard
- Vendor is not registered with UW, and not required or feasible (infrequent purchases)
 - *Only an option when #1-3 not available*
 - Purchase is under \$3,500
- 5) Reimbursement
- Out-of-pocket purchase by an individual, made on behalf of the university.
 - Notes : *Reimbursements are for rare occasions when other procurement methods are not an option. This should be considered as a **LAST RESORT**.* Reason why this was needed is required, along with itemized receipts.
- 6) Packing slips and receipt information ALWAYS are needed to be turned into Dawn Counts, and must be date stamped, signed, and the receiver name printed underneath signature. If no packing slip is available, email dawnc@uw.edu directly (but preferably through the related PurchasePath) to let me know the item(s) have been received. PDF copy of packing slip can also be attached to PurchasePath, but again notifying Dawn that it has been attached is imperative.

Per Washington State law, every order must be accompanied by a detailed/itemized receipt and proof of delivery (packing slip).

On your packing slip, notate "received," the date received, and sign and submit to the Fiscal Office.

If you did not receive a packing slip, notate on your receipt or order confirmation as if it were a packing slip. An order confirmation or invoice is not sufficient as a receipt unless it specifies "PAID" (past tense) or amount due is \$0.

For ProCard purchases, if the packing slip is received after the ProCard reconciliation deadline, note that it is a ProCard purchase and include the PaymentNet Transaction ID number on the packing slip.

More on eProcurement : <https://finance.uw.edu/ps/>

More on Food and Alcohol policy : <https://finance.uw.edu/food-approval>

Alcohol policy

Alcohol is only paid for by the department under the following circumstances, and with **PRIOR APPROVAL**:

- **Faculty recruitment**
- **Department sponsored events:** This is defined as an event the department is hosting and has invited all members of the department to attend. For example: annual department retreat.
- **Other pre-approved events:** Some events have been given pre-approval from the Chair or Administrator for alcohol to be paid or reimbursed. These are reviewed on a case-by-case basis. Include approval email with purchase or reimbursement documentation.

If an event falls outside of the circumstances noted above, please contact the Administrator to discuss other options for potential reimbursement **prior** to purchasing alcohol.

UW food approval policy

Under certain criteria, university and Washington State policies allow for the purchase of meals and light refreshments for employees, students and official guests.

Since many UW budgets are either not approved for food, or have restrictions, the food approval form is used for one-time or recurring events requiring food purchases, which must meet the criteria listed below. In addition, a list of attendees is required if submitting a food approval form.

- Recognition events
- Training events, including student orientations
- Business meetings to conduct UW Business where a meal or light refreshment is an integral part of the official meeting

For more detailed information, see UW's [food approval policy](#).

Forms

- [UW food approval form](#)

Re-budget

1. Determine if the sponsor of the grant or contract

"Significant rebudgeting occurs when expenditures in a single direct cost budget category deviate (increase or decrease) from the categorical commitment level established for the budget period by 25 percent or more of the total costs awarded."

- *If sponsor approval is required:*
 - Forward a copy of the budget revision request to Office of Sponsored Programs (OSP) for their [concurrence](#). GCA waits for this approval from the sponsor before processing the budget revision.
 - OSP will send the rebudgeting request to the sponsoring agency
- *If the sponsor does not require prior approval for rebudgeting:*
 - Complete the [Rebudgeting Form](#) and submit to GCA via [Grant Tracker](#) or email to gcahelp@uw.edu.

More on Rebudgeting : <https://finance.uw.edu/pafc/rebudgeting>

Subcontract

The UW Principal Investigator (PI) is responsible for the progress of a sponsored project, including the oversight of any subawards. Managing outgoing subawards includes monitoring activities and coordinating changes during the life of the project.

Grant managers track monthly invoicing and payments from a budget's [Grant Tracker](#) . Contact Sponsors and notify Faculty when subcontractors do not submit their invoice timely.

More on Subcontract : <https://finance.uw.edu/gca/faq/faq?tid=Subcontracts>

https://uwnetid.sharepoint.com/sites/OR-Campus/CORE/Shared%20Documents/1033_ORIS_QuickGuide_Subawards_in_Sage.pdf

Department Fellowships

Fellowships support graduate students during their academic studies, which may entail independent or guided research work. The following information details department fellowships, which does not include fellowships sponsored by the college, university, or Valle Scholarship & Scandinavian Exchange Program.

Students typically receive a fellowship as part of their offer of admission. Department fellowships are merit-based and generally do not require work-based service, which means they are not covered by a union contract in the same way that RAs or TAs are covered by the UAW/UW Academic Student Employee contract.

Department fellowships are primarily dispersed as lump sum payments.

More on student fellowship : <https://www.washington.edu/admin/rules/policies/PO/EO30.html>

Semi-monthly stipends

Students may receive stipends from other than department, every two weeks following the regular payroll calendar. Depending on the award details, students may also receive a non-resident differential waiver (brings tuition down to resident rate), resident tuition coverage (except fees) and Graduate Appointee Insurance Program benefits.

Stipend Payments are not considered wages and have no Federal Withholding Tax deducted from them

Stipend Criteria:

1. The training, even though it includes actual operation of the employer's facilities, is similar to training that would be given in a vocational school.
2. The training is for the benefit of the student.
3. The student does not displace regular employees, but works under the close observation of a regular employee.
4. The employer provides the training and derives no immediate advantage from the activities of the student.* Occasionally, the operations may actually be impeded by the training.
5. The student is not necessarily entitled to a job at the conclusion of the training period.
6. The employer and the student understand that the student is not entitled to wages for the time spent training.

* If the internship is more of a training/learning experience, as opposed to a job, it is typically acceptable if the employer derives some advantage from the student's service. The internship must be predominantly for the benefit of the student and not the employer.

Salaries : are taxable wages from employment .

A grant budget can pay for either stipend or salary, but not both at the same time.

More on Stipends : <https://isc.uw.edu/your-pay-taxes/stipend-payments-explanation/>

Travel

Travel Authority :

Authority to approve travel has been delegated to the Dean of the Engineering, who in turn has delegated authority to the Department Chair. The Department Chair may in turn delegate authority to PIs and staff supervisors.

The appropriateness of reimbursable expenses must be approved by the person responsible for the budget, most often the Principal Investigator for grant, or a person with delegated authority.

Pre-trip Approval

- Required for out of state travel defined as travel to a location outside the state of Washington, Oregon, or Idaho.
 - For example, travel from Seattle WA to Portland OR does not require pre-trip approval.
- Approval must come from travelers supervisor, PI, or higher.
- Pre-approval discussion via email is preferable, and a PDF of the conversation showing date/time and to/from should be attached to the PurchasePath as proof of pre-approval. This discussion **MUST** be dated prior to any registration or travel expenses.
- Prior approvals for faculty are not required as this has been delegated to them by Chair via blanket approval.

Specific trips included in funding proposal for sponsored research (grant/contract funding) do not require prior approval if travel is clearly defined in the award, and should be noted as such on the PurchasePath.

In absence of such documentation, all travels will require Pre-trip approvals as follows :

Research Associates (post-docs) and other research personnel, Staff, and Students are required to obtain advance approval for travel from their supervisor/advisor **PRIOR** to their trip. Failure to obtain prior approval for a trip may preclude reimbursement of travel costs.

Once prior approval has been obtained, travel can be booked however the traveler deems fit (through a travel agency, directly with an airline, or using an online resource). You are encouraged to use UW Travel Office, or UW Vendor Travel Agent (such as East/West, or Tangerine, etc.). While yes, there is a minimal service charge for using UW endorsed travel Agencies, they know SOW/UW regulations and also if a flight is cancelled, and if you have any flight issues they can be contacted 24hrs to assist you to resolve the problem or get you on another flight. Nevertheless, if you prefer to use an outside source , you must have supporting documentation demonstrating that you have chosen the most economical fare available. Certain exceptions due to mitigating circumstances may be considered and approved by the Chair on a case by case basis, and only with sufficient and justifiable reasons.

Visitor's (non-UW) letter of invitation may fulfill the prior approval requirement.

International Travel

All graduate and undergraduate students are required to register international travel itineraries with the Office of Global Affairs. The [UW Office of Global Travel](#) facilitates safe and successful travel for UW faculty, staff, and students. Students are also required to obtain UW Student Abroad Insurance. This provides major medical insurance benefits while overseas and evacuation services for medical, security, and natural disaster emergencies, which is not provided by regular GAIP insurance.

Please see the [UW Office of Global Affairs website](#) for more information.

Reimbursements

Once travel has been completed, process your reimbursement requests via PurchasePath. Contact Dawn Counts if you need assistance or have questions.

Department can only process and reimburse for travelers who has: a) obtained prior written approval from supervisors, emails will do (ie. PI or Chair) ; and b) has supporting itemized receipts included. We can not reimburse items that have no itemized receipts, regardless of the amount.

Travel Basics

- Plan ahead. This ensures the desired flight times, best prices, and preferred accommodations.
- The State of Washington requires travelers to select travel options that are the most economical.
- Business or first class travel is allowable only under very special circumstances and with prior approval from the Dean of Engineering. Contact MSE Administrator for more information.
- International travel supported by Federal funds must use a U.S.-based air carrier (e.g., Alaska or American instead of British Airways; United instead of Air Canada; Delta instead of KLM).

As soon as possible following your return, submit your reimbursement request to Dawn Counts via Purchase Path.

More on Travel : <https://finance.uw.edu/travel/policies>

Escalation Process -

You will receive reminded emails from Administrator and then Chair if you miss the deadlines

However, please know that repeatedly missing the deadlines may likely result in your proposals not being processed or submitted by department.