

## Quick Reference Guide for Research Faculty

### Labor (or Personnel) Expenses

If this award includes funds to support faculty and/or other personnel (i.e. graduate assistants or wage employees), the Office of Research & Program Evaluation (ORPE) will work with the PI on how to charge current Mason employees to the project. We will process a Funding Change Form (FCF) to allocate the appropriate effort based on the budget to the project. All graduate assistants and wage employees cannot begin work on the grant until they sign a contract issued by our office. To begin the hiring process, we will need the name(s) of the student(s) and G number(s). Faculty will need to indicate if the students will be hired as either graduate assistants or wage employees and provide the salary or hourly rate. If they have not worked at Mason before, they will need them to schedule an appointment with Human Resources to complete any required new hire paperwork in the NEW Center, located in University Hall, 4<sup>th</sup> Floor. Please note that I-9s and E-Verify (Department of Homeland Security's internet-based system that verifies each new hire's employment eligibility) must be completed within three days of working. I will contact PIs prior to the fall, spring, and summer terms to confirm their level of effort and other personnel based on the budget. Please refer to the HR website for new hire forms:

<http://hr.gmu.edu/forms/>.

### Fringe Benefits

Fringe benefits are compensations made to an employee beyond the regular benefit of being paid for their work (e.g., health insurance, retirement, sick leave, or vacation time). Different rates have been established for faculty, staff, FICA only and students.

### F&A Costs (also known as Indirects or Overhead)

Facilities & Administrative Costs (F&A) are real costs incurred by the institution. These rates cannot be easily identified with a specific project or activity. F&A are incurred directly from the grant each pay period. When a grant is awarded, the F&A is distributed to the University, Provost, PI(s), college(s), and academic unit(s) based on a set percentage. F&A can be negotiated between PIs (or Co-Is), college(s), and academic unit(s).

### Recovered F&A Costs

PIs receive a percent of the recovered F&A charged to their project. For example, if a PI receives 10.5% of the indirect distribution of the grant, then s/he will receive that amount for each pay period. These funds will be directly deposited into his/her PI Indirect org and can be used by the PI to support research or other items consistent with university policies. Typically recovered indirect is used to support travel, purchase equipment, support students or for other traditional academic expenditures. Recovered funds may not be used to increase the salary of the PIs.

### Pool Orgs

Pool orgs are created when residual funds are transferred from a fixed-price grant where there is a balance on the account. These funds can be used by the PI to support research or other items consistent with university policies.

### No-Cost Extensions

While occasionally extra time is needed to complete the project, agencies are enforcing tougher regulations about approving no-cost extensions. Individual sponsor requirements vary on whether or not PIs should communicate directly with their program officer or through our OSP post award manager. PIs should indicate the reasons for requesting an extension. Below are some examples of acceptable reasons for no-cost extensions:

- Unable to locate a graduate student with requisite capabilities;
- Extensive delay in receiving important equipment or supplies; or
- Key project participants no longer involved in the project.

### **Electronic Routing Forms**

Mason uses an electronic proposal routing process using Banner Workflow. When grant proposals are ready to for approval, PIs will receive an email from [fin-wf@gmu.edu](mailto:fin-wf@gmu.edu) with OSP Proposal Routing as the subject heading. It will be helpful for them to bookmark this site in the future: <https://workflow.gmu.edu:4443/wfprod/logon.jsp>. They will need to log in by entering their email user name and using the same password as their email password.

### **Bi-Monthly Reconciliation**

Mason requires that all grants be reconciled every two months to verify that all charges and credits are accurate and appropriate and to identify expected charges and credits that have not yet occurred. Every two months, PIs will receive a list of labor and direct expenses associated with their grant(s). This internal process is intended to ensure that their expenditures are made for the intended purpose of the grant or contract in accordance with sponsor requirements as well as university policies and procedures. Faculty are required to review the reconciliation form and sign if all the charges are appropriate and accurate. All discrepancies must be resolved within 30 days of review.

Mason requires that all grants be reconciled every two months. This process is intended to ensure that your expenditures are made for the intended purpose of the grant or contract in accordance with sponsor requirements as well as university policies and procedures. When items are purchased by either you or your office manager, please upload supporting documents in the direct expenses folder (i.e., chhs.chpredelog, nfsdelog, rhbsdelog, gchdelog, hapdelog, nursdelog, or socwdelog). I will need to verify that all the charges and credits are accurate against these source documents. You can also send me the documents as an email attachment, by fax, or send a copy through campus mail.

### **Payroll Certification**

As required by the Federal Demonstration Partnership (FDP), payroll certification is an alternative method of verifying salary charged to sponsored awards that uses a project based versus individual approach. This external process relies on the PI for each *federally* sponsored project to verify the salary charged or contributed as cost share to that project is reasonable in relation to the work performed. These annual reports will be sent to us for distribution at the anniversary end date of the project for federally sponsored projects only. PIs are responsible for carefully reviewing charges for personnel and certifying that all individuals worked on the project and all charges were reasonable in relation to work performed. I will send the effort report to PIs directly. They will need to return it to me by campus mail (MSN 2G7) with original signature within thirty days of receipt.

### **Conflict of Interest Disclosures**

NIH requires that investigators applying for federal funding must disclose significant financial interests prior to grant proposal submission. Investigators must provide a list of his/her known significant financial interests (and those of his/her spouse and dependent children). OSP will now rely on the Principal Investigator to identify individuals who are NOT investigators rather than assuming only certain individuals are investigators. This policy change means that COI disclosures are not limited to the lead PI and co-PIs but can also include faculty associates and possibly students if the financial interests appears to be reasonably affected.

a. For Public Health Service (PHS) funding, NIH will require investigators to complete the online training related to Financial Conflicts of Interest (<http://www.citiprogram.org>) prior to expenditure of new funds and at least once every four years thereafter. PHS investigators must now disclose both travel paid for by certain sources and all royalty income other than that paid by Mason.

### **Consultants**

If the PIs budget indicates that they will be hiring consultants to work on the project, we will need the consultant to send us the following forms before work begins:

1. W-9
2. Proposal for Service

The PI is responsible for completing these forms for each consultant before work begins:

1. Cost Analysis for Contracted Services
2. Independent Contractor Evaluation
3. Sole Source Justification – This form applies if the consultant will receive more than \$5,000 but under \$50,000.

It is so important that these forms be returned to us as soon as possible. Before the work begins, we will need to enter each consultant's information into eVA, Virginia's e-procurement system, so that the EP # can be assigned. Consultants will need to reference their EP # on invoices or any correspondence related to billing. The frequency of invoicing depends on what is listed on the Proposal for Service form. Invoices should be sent directly to Accounts Payable by email [acctpay@gmu.edu](mailto:acctpay@gmu.edu) (cc'ing our office). If the invoices are less than the proposed amount, please let me know as I will need to contact Purchasing to eliminate the remaining encumbrance.

### **Supplies**

George Mason University is required to complete most purchase and payment transactions through the Commonwealth of Virginia's electronic procurement system, eVA. Office supplies, postage, local phone, membership fees, and administrative salaries are generally considered indirect and cannot be charged directly to federally sponsored projects, except if the following three criteria apply:

1. The project has characteristics that make it one of "different purpose and circumstance," meaning that the project's purpose requires an inordinate amount of administrative costs.
2. The cost can be specifically identified with the project with a high degree of accuracy.
3. The cost is identified in the budget and approved by the sponsor.

Office Supplies. Mason entered into a mandatory exclusive contract with The Supply Room Companies for the purchase of office supplies. All departments and operating units are to purchase office supplies only from The Supply Room Companies and discontinue purchases with Staples, Office Depot, or other vendors. As a result, if you need supplies that are to be used exclusively for your grant, they will need to be ordered through The Supply Room Companies.

Amazon. We can order non-office supplies from Amazon. Amazon is not a registered vendor and only accepts credit cards as payment. You will have to order the items on-line with your P-Card and then put a confirming order into eVA using this contact information: Amazon.com, 1200 12<sup>th</sup> Ave South Suite 1200, Seattle, WA 98144. Tel: 206-266-1000. Tax ID: 91-164860.

Books. Books may be purchased from any eVA registered vendor or over the counter at a store with a P-Card.

Software and Hardware. These may be purchased from any eVA registered vendor or over the counter at a store with a P-Card. Please note that the procurement of administrative systems/applications must be reviewed and approved by the Architecture Standards Committee (ASC) in advance of purchase. Purchasing will not approve any purchase of administrative systems/applications without evidence of ASC approval (signature from ASC chairperson). Administrative systems/applications are defined as software, hardware or hosted services provided by a vendor or developed internally that is used to store regulated data. The forms and instructions can be found at: <http://ascreview.gmu.edu/>.

### **Food and Beverage**

If the grant allows PIs to purchase of food and beverages for a sponsored event, we will need to request approval from Accounts Payable before any purchases are made. To begin this process, please send us the following:

1. Indicate the purpose of the event; and
2. Include the name and organizational affiliation of each attendee.

If the PIs are not able to disclose this information due to privacy concerns, please indicate the number of attendees and provide a written explanation of why this information cannot be released.

Any catered events using state funds must use a caterer that is registered with Virginia's eVA Purchasing System. The Office of University Services maintains a list of approved caterers; however, caterers on the list may not be registered with eVA. Before the PIs commit to a caterer, they will need to let us know what caterers they are interested in using for their event. The list of approved caterers can be found here: <http://approvedcatering.gmu.edu/approvedcaterers.html>. OSP must sign all food and beverages on sponsored programs prior to being sent to Accounts Payable.

### **Travel**

The department manager will arrange PIs travel as it relates to their project. To do this, please email Penny Smith ([psmit6@gmu.edu](mailto:psmit6@gmu.edu)), Regina Carter ([rcarter9@gmu.edu](mailto:rcarter9@gmu.edu)), or Chris Wagaman ([cwagaman@gmu.edu](mailto:cwagaman@gmu.edu)) to request that they add

you as the PIs travel delegate. All travel requires advance approval. To get started, it is helpful that faculty send office managers the following information:

1. Reason for travel
2. Dates of travel
3. Destination(s)
4. Transportation (s) - Must comply with the Fly America Act for int'l flights on all federal awards.
5. Lodging requirements
6. Registration fees
7. Meals
8. Other anticipated requirements and expenses

### **Participant Support Allowance Payments**

Participants are non-Mason employees who are recipients of a service or training session associated with a workshop, conference, seminar, symposium, or other information sharing activity funded by a sponsored project. If these participants are to be reimbursed for travel expenses, for example, then those reimbursement requests would go through the Travel Office and then charged to the appropriate participant account code.

### **Tuition**

At the start of every fall, spring, and summer terms, we will contact PIs to confirm the amount of tuition support that they will provide their graduate assistant(s) based on the budget. If a GRA works 50% on Grant A and 50% on Grant B, the tuition should be 50/50 also. Students who qualify for in-state tuition (see Health Insurance below) are automatically coded so that their fee assessment is changed to in-state. Faculty will need to send us the name of the student, salary, and amount of tuition support (or credits).

### **Health Insurance**

Only full-time doctoral (or MFA) students are eligible for health insurance if they are:

1. Supported by at least a 6-credit tuition waiver to cover a full-time course load; and
2. Appointed 20 hours per week with a stipend of at least \$10,000 per academic year.

To enroll the student(s), we will need to send the names of the students and their G numbers to Amy Gillies, Graduate Programs Coordinator, by email ([agillie3@gmu.edu](mailto:agillie3@gmu.edu)). Students can enroll online by visiting [http://www.aetnastudenthealth.com/stu\\_conn/student\\_connection.aspx?groupID=724536](http://www.aetnastudenthealth.com/stu_conn/student_connection.aspx?groupID=724536). Students can add dependents or spouses to this insurance plan, but it will have to be purchased at the students' expense. Students can request this coverage when they enroll themselves separately online.

Please keep in mind that students must be newly admitted into their program for the spring semester to be eligible for both health insurance and in-state tuition at this point in the year. They must be a doctoral student, have a full-time 20 hr/wk assistantship with a stipend of at least \$5,000 and tuition support of at least 6 credits.

More information about health insurance can be found here: <http://provost.gmu.edu/graduate-student-health-insurance/>.

### **Printing/Photocopy**

Faculty are encouraged to use Print Services, located in the Johnson Center, for their printing or photocopy needs. You can contact them at 3-9083 or [printjob@gmu.edu](mailto:printjob@gmu.edu). Please use your fund number that begins with a "2" when placing your order. FastSigns of Fairfax, located at 11033 Lee Hwy, is another option that has been used in the past by faculty as well as students. Their phone number is 703-352-6200 and email [FASTSIGNS.266@fastsigns.com](mailto:FASTSIGNS.266@fastsigns.com).

### **Training**

The Office of Sponsored Programs provides training to Principal Investigators and administrators with updated information about grant management. The training sessions are available throughout the year based on needed information. For more information about training and other resources, please visit <http://osp.gmu.edu/training/>.