VC Compliance Quick Guide

REMINDERS

- This guide is for governmental grant/contract expenditures with FOAPs 20xxxx-9999-xxxx-9999 / 25xxxx-9999-xxxx-9999 / 27xxxx-9999-xxxx-9999
- Sponsors may categorize/define the examples below differently and even disallow certain line items. Consult your award carefully.
- All forms at right are available in the Pirate Portal under Grants Development, Business Office, HR, or Purchasing links.
- This guide is not designed for grants administered through VC Foundation unless required by the specific grant. Otherwise, follow regular institutional policy/procedure for purchases to be reimbursed by VCF.
- An asterisk at right means the form is completed by Grants Development.

Category	*Definitions*	*Examples*	*Grants & Contracts Manual*	Payroll Action Form	Special Assignment Agreement	Effort Reporting Form	Effort Review Worksheet*	Procurement Record	Travel Reimbursement Form	Service Contract / other contract	Subrecipient Risk Assessment*	Subaward Agreement	Substantial Change Request
			Read	*Complete Form (if applicable)*									
ALL	Verification of Allowability	All charges	2.3, .7										
	Budget or Activity Change	Adding "special costs" or new activities	2.8										✓
PAYROLL	Salaries & Wages – VC employee earnings	Salary, wage, market scarcity, and Chair/Coordinator pay	2.4.1	✓		✓	✓						
	Extra Service Pay – above-and-beyond efforts of FT employees for an ongoing task >8 hrs/month for 2+ months paid at IBS rate	Special Assignment Agreement payments	2.4.2		✓	✓	✓						
	Incidental Activities –above-and-beyond efforts of PT/FT employees <8 hrs/month (sporadic/recurring) or 96 hrs/month (temp/single assignment) paid at up to IBS rate	Special Assignment Agreement payments	2.4.3		✓								
	Fringe Benefits – benefits charged in proportion to an employee's salary/wage/SAA payments	FICA/Social Security, Medicare, TRS, VC Pays, Healthcare Premiums, allowances	2.4.4										
TRAVEL	Actual costs incurred by employees traveling on VC business	Lodging, airfare, mileage, meals, taxi fare, parking fees	2.4.5						✓				
EQUIPMENT	Equipment – goods with a unit price of $5,000 or more with a useful life of at least 1 year	Instructional equipment/software, vehicles, computer hardware, sponsor-authorized general purpose equipment	2.4.6					✓					
SUPPLIES	Supplies – tangible goods less than $5,000 per unit and/or with a useful life of less than 1 year	Office supplies, Central Stores, classroom materials, building materials (Physical Plant renovations), software, computer hardware	2.4.7					✓					
CONTRACT SERVICES	Routine Services – any service performed for VC by a third party that is similar to all customers	Printing, Media Services, equipment rental, repairs, equipment installation & training, maintenance agreements, advertising, facility rental, catering, training, transcription/captioning	2.4.8					✓					
	Custom Services - work or deliverables performed for VC by a professional/firm generally negotiated through an RFP process	Print/digital media production, marketing services, project consulting/evaluation, commissioned art, guest speakers, test preparation	2.4.8					✓		✓			
	Construction Services – not performed by Physical Plant	Architectural/Engineering services, Construction services	2.4.8					✓		✓			
OPERATING	Expenses to run a program that are neither goods nor services and aren't conducive to competition	Postage, permits, advertising, software upgrades, memberships, registration fees, Public Relations, subscriptions	2.4.9										
STUDENT SUPPORT	Also called trainee or participant costs – expenses paid to or on behalf of students when the purpose is a conference or training	Scholarships, stipends, tuition & fees payments, transportation vouchers, childcare vouchers, exam fees, test prep vouchers, medical care vouchers	2.4.10										
SUBAWARD	Interchangeably called subgrants or subcontracts – costs of an external organization performing a portion of the scope of work in an award held by VC	Subawards to other institutions of higher education or other governmental or educational entities	2.4.11								✓	✓	
OTHER	Real property, Federally-owned and exempt property, and intangible property		2.4.12										