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1. Introduction: Title of the Section [Heading 2]

Introductory information about the section. [Body Text].

2. Scope

Explains the group of people covered and the area of information covered by the procedure.

3. Procedure Statement

Contains Truth statements about the organization and clarifies responsibilities.

For example:

> The management and collection of accounts receivable in connection with the Office of Sponsored Programs (OSP) will be accomplished in a business-like manner and in conformance with the guidance set forth by the university and any applicable federal or state regulations and laws. Should any inconsistencies arise between this procedure and any university policy, the university policy shall prevail.
>
> The Director of Post-Award shall have primary responsibility within OSP for ensuring that procedures and actions in the area of management and collection of accounts receivable are in accordance with industry best practice, are adequate and in compliance with this procedure and the university's Accounts Receivable Policy 3605.

4. Reason for the Procedure

Explains the reason for the procedure.

For example:

> The purpose of this procedure is to inform the community of the requirements associated with sponsored program accounts receivable and collections. Accounts Receivable, or billing, must be properly documented and accounted for in accordance with the terms and conditions of the award, this revenue must be recorded in a Banner fund established and administered by OSP. This procedure also provides for those circumstances where certain sponsors lose their ability to pay or do not honor the financial responsibility regarding their sponsorship of an award often referred to as a bad debt. Reserve limits for bad debt (Reserve for Uncollectables) are established

herein. Additionally, handling of unallowable or disallowed costs is covered. Specific procedural information is available in the OSP Billing and Accounts Receivable Manual.

5. Definition

An example of the layout follows. Definitions should be arranged alphabetically.

Policies: Statements of management philosophy and direction, established to provide direction and assistance to the university community in the conduct of university affairs.

Procedures: Statements that prescribe specific actions to be taken to conform to established policies -- allowing for the orderly implementation of those policies.

6. General Guidelines

General guidelines for procedures numbering is as follows:

- Procedures are grouped into categories based upon the organization of the Office of Sponsored Programs (OSP). The grouping coincides with the various top level teams of the organization.
    - 10000 series procedures are reserved for general and operational procedures that apply to all of OSP. These procedures can be administrative, human resource, information technology, general guidelines or other as determined by the Assistant Vice President of Sponsored Programs.
    - 20000 series procedures are reserved for Pre Award.
    - 30000 series procedures are reserved for Post Award or Financial Control.
    - 40000 series procedures are reserved for Compliance.
    - 50000 series procedures are reserved for Contracts.
    - 60000 series procedures are reserved for Processing or Quality Control.
- All procedures, regardless of numbering must be approved by the Associate Vice President of Sponsored Programs. Procedures should be reviewed by the top level team leader, manager or director no less frequently than each year. Generally, **December is a good time to accomplish this as it represents a good cut-off point yearly**.
- Procedures have no significant digit meaning, aside from the first digit as noted above. All procedures are numbered sequentially as they are developed.
- All current procedures are named in this format: OSP nxxxx (where n is either 1-6 as appropriate, and x is a sequential number beginning with 0001.
- All Procedures usually include:
    - <u>Introduction</u>: (usually section 1)

      Responsible Officials: Title of the Director or OSP official responsible for the procedure
      Effective Date: July 1, 2015 (the **original** date the procedure was put in force)
      Revision Date: (the date of the latest revision, if applicable)

  Be sure to update, the version number and any title changes in the header of the procedure. Additionally, update any title changes in the FILE TITLE information on the actual digital file. Failure to do so will cause a mismatch in the title on the PDF file subsequently created to post to the internet website.

IMPORTANT: For federal awards/subawards issued to Virginia Tech with a start date prior to December 26, 2014, 2 CFR Part 215 (OMB Circular A-110) and 2 CFR, Part 220 (OMB Circular A-21) apply. For all new funds (new awards and new monies, such as continuation awards, supplements, etc. received for existing awards) with a start date on or after December 26, 2014, these new funds are subject to 2 CFR Part 200 (commonly referred to as Uniform Guidance—Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards) but hereinafter referred to as "2 CFR Part 200").

Due to the change in federal regulations the language in this procedure specific to the new regulations, 2 CFR Part 200, is highlighted in red font below.

- **Scope, explains the population the procedure covers.**
- Definitions, words that may require specialized explanations to clearly indicate their meaning or application in the procedure. This should be listed after the Reason for the Procedure.
- References, URL links to federal or other guidelines, books or other published media that aid in understanding pertinent points in the procedure, etc.
- **Dissemination, all procedures should indicate whether they are approved for general internet dissemination, Virginia Tech only or OSP only.**
- Approval and Revisions, should indicate the date approved, the title, and name of the approving officer.
  - For example: "Approved July 31, 2015 by Assistant Vice President for Sponsored Programs."
  - Revisions should be separately bulleted and include a brief description of the change. The Revision should also indicate the date approved, the title, and the name of the approving officer. The header of the procedure should be updated with the most recent revision date. R.xx appears on all pages after the first page, xx is the next sequential revision number.
  - When a procedure is in a draft format, the Approval and Revision section should so indicate. Printing with the DRAFT watermark is also recommended. For example: "This Procedure is a DRAFT procedure and awaits final approval by Assistant Vice President for Sponsored Programs, John Rudd, Jr. Approval is targeted for July 01, 2015."
- This notice should be included as the final segment of any procedure:

The official version of this information will only be maintained in an on-line web format.
Any and all printed copies of this material are dated as of the print date.
Please make certain to review the material on-line prior to placing reliance on a dated printed version.

Once approved, a PDF file should be created for web posting. It should use the same naming convention as the WORD file used to prepare the original document.

7. Template [Heading 3]

This is the Procedure Template. This template provides the guidelines for using the template to ensure a consistent look to all Policies and Procedures. [Body Text]

Styles [Heading 4] Refer to Procedure Template Guidelines for the complete list of styles and behaviors. [Body Text]

Styles are the foundation of this template. Every time text is entered in a document, a style must be applied to that text. The style you select is based on the formatting desired. There are 18 styles used when working with the Procedures Template. [Body Text]

Style	Purpose
Procedure Number	Used as the title or the name of the document only.
Heading 2	Used to define the beginning of a section. It usually begins with Step 1, 2, 3, etc. This has an automatic page break to ensure that each section begins on a new page.
Heading 3	Used to describe the topics related to a main subject (Heading 2).
Body Text	General text for the body of the paragraph that requires no indents, bullets or numbered list.
Body Text Indent	Indented text that follows a Numbered List or Bullet style. This text lines up with the text of a numbered or bulleted list.
Body Text Indent 2	Indented text that follows a Numbered List Indent or Bullet Indent style. This text lines up with the text of a numbered or bulleted list.
Body Text Indent 3	Indented text that follows a Numbered List 2or Bullet Indent 2 style. This text lines up with the text of a numbered or bulleted list.
Bullet	• First level of bulleted text.
Bullet 2	• Second level of bulleted text. This bulleted list is used when a bullet is needed within a second level numbered list or when a second level of bullets is needed within a bulleted list.
Bullet 3	• Third level of bulleted text. This bulleted list is also used when a bullet is needed within a third level numbered list or when a third level of bullets is needed within a bulleted list.
Table Head	Used as the heading in two column tables or other tables that require a heading at the top of the table.
Table Text	Used for the body text in a table.
Table Bullet	• First level of bulleted text in a table.
Table Bullet 2	• Second level of bulleted text in a table. This bulleted list is used when a bullet is needed within a second level numbered list or when a second level of bullets is needed within a bulleted list.

Style	Purpose
Table Bullet 3	Third level of bulleted text in a table. This bulleted list is also used when a bullet is needed within a third level numbered list or when a third level of bullets is needed within a bulleted list.
Numbered List	1. Used for numbered lists. 2. The first item in a numbered item list must be created manually. • enter the number 1 and a period (.) • press the Tab key • enter text • apply the Number Item style. 3. To add another item in the numbered list, just hit the Enter key. The numbers will display sequentially.
Numbered List 2	1. Used for second level of numbered lists that must be indented so the number lines up with the text under Body Text Indent, Numbered List 2 style and the Table Bullet 2 style. 2. The first item in a numbered item list must be created manually. (See Numbered List style guidelines). 3. To add another item in the numbered list, just hit the Enter key. The numbers will display sequentially.
Numbered List 3	1. Used for numbered lists that must be indented so the number lines up with the text under Body Text Indent 2, Number List 3 style and the Table Bullet 3 style. 2. The first item in a numbered item list must be created manually. (See Numbered List style guidelines). 3. To add another item in the numbered list, just hit the Enter key. The numbers will display sequentially.

Tables [Heading 3]

When using a table, follow the guidelines for the two-column table below. This can be used for If/Then tables or other tables within a section of a procedure. Other tables can be created with additional columns to meet the specifications of the author. [Body Text]

While the number of columns and rows in a table is not important, the styles used in the table are. Be sure all the text in the table is formatted properly to ensure proper conversion. [Body Text]

Type of Table	Formatting Guidelines
Two Column Table	It is not necessary for each Two-Column table to have the same dimensions. However, there are some guidelines that should be followed to create a consistent look and feel. • Each cell must have a border 1/2 pt in width. • The first column should be no less than 1" wide. The left border of the table should line up with the right border of the first column of the Side by Side table directly above. The Table Text style should be used. • The second column should line up with the right page border. The width is directly related to the width of the first column. • The first row is the header row. This row must be shaded at 15%. Use the Table Head style to format the text in this row. • Subsequent rows should use the Table Text style.

8. References

References should have HTML links loaded where possible and subject to infrequent changes. Yearly reviews should check all links to verify they are still viable. A sample follows:

Policy 1000, University Policy on Policies.
OSP Procedure 30010, Sponsored Award Expenditure General Guidelines (Allowable Costs)

9. Roles and Responsibilities

Roles and Responsibilities are summarized in this section based upon the procedure guidelines. A sample follows:

- **Principal Investigators (PIs):** have the primary responsibility of award programmatic and financial activity, timely progress on reports and other deliverables, and assuring compliance with federal regulations and both prime and subrecipient award terms and conditions.
- **Department Administrator/Business Support Center:** serve in a support role to the PIs in discharging their award and subaward oversight responsibilities and serve as a liaison to OSP.
- **Office of Sponsored Programs:** monitors and administers award activity in accordance with university contractual obligations; specific compliance with 2 CFR Part 200; associated federal laws, rules and regulations; and university policies and procedures

10. Dissemination

This procedure may be posted on a Virginia Tech internet accessible site. Open public dissemination of this procedure is allowable.

11. Approval and Revisions

This procedure was approved by the Assistant Vice President for Sponsored Programs October 01, 2015.