

# For awards made before 12/26/14 which are not subject to the Uniform Guidance

## Introduction: Cost Accounting Policy

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This document is intended to establish some guidance, in keeping with sponsor specific guidelines, the federal OMB Circulars, and University purchasing regulations, to determine whether an item can be appropriately charged to a specific project. Principal investigators and their support staffs may experience some confusion in making decisions about purchasing specific items on sponsored projects. Expenditures that are determined to be unallowable must be removed from the grant or contract. All costs to a sponsored project must provide direct benefit to that project and must be allowed by the sponsor. When the University accepts awards for sponsored programs, we also accept the terms and conditions that accompany those awards. It is often the case that sponsoring agencies, both federal and non-federal, impose restrictions on certain items that can be purchased or services that can be charged to the project. Those restrictions on the expenditure of sponsored funds create uncertainties about the allowability of costs and the appropriateness of charging the cost to a specific project.

The Office of Management and Budget of the federal government has created two main circulars that address university responsibilities in managing federal awards: [OMB Circular A-21](#), which deals specifically with cost principles, and [OMB Circular A-110](#), which deals with administrative requirements. These two documents form the basis for managing sponsored programs at the University of Wisconsin – Madison. The standards offered in A-21 and A-110 are generally applied to all projects, regardless of funding source. The principles articulated are used in administering both federal and non-federal awards unless the particular award document or the written policies of the sponsor give us different guidance for managing the program.

There will be times when the information provided is insufficient to determine if an expenditure can be made on the sponsored program. In those instances, it may be appropriate to seek approval for an exception to the standard principles that apply to costs. At UW – Madison, the responsibility for approving expenditures resides in the office of the dean or director. By creating a consistent approach across colleges and school, the research community will find less uncertainty and greater efficiencies in making decisions about purchases. This document is intended to assist in the process of providing an explanation for a questioned purchase and for seeking approval for the purchase.

Included in this document are the following items:

- Executive Summary
- Guidance on purchase of computers and electronic devices on sponsored projects
- Allowable direct costs on sponsored projects
- Roles and responsibilities in making exceptions to the cost principles
- College/School process for approval of exceptions
- [Exception to Cost Principle Approval Form](#)

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## Executive Summary

### Principal Investigator's Guide to Purchasing Computers and Electronic Devices on Grants

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Computers and electronic devices are typically used for many different activities, including instruction, research, administration, email, and personal use. Thus, the Federal government argues that those items are not used solely to support the research objectives of any specific sponsored project and are not appropriate as direct charges to sponsored projects. Therefore, general purpose computing support is considered to be an administrative cost that should normally be covered by F&A reimbursement.

It is possible to obtain approval for an exception to the standard Federal principles that apply to costs. When appropriate, the responsibility for review and approval of an exception resides in the office of the dean or director of colleges and schools at UW-Madison, with review later by Research and Sponsored Programs.

The following principles must be met in order to receive approval for an exception on a Federal award:

- The project needs justify use of the item in a way that is unlike typical purchases of the item.
- The purpose and benefit to the specific project have been fully described in the exception request.
- The project will be negatively impacted by not purchasing the computer or electronic device.
- It has been approved by the sponsor or sufficiently justified and approved by the College or School.

Below are the basic principles for receiving approval for an exception on a Non-Federal award:

- Written sponsor guidelines do not prohibit the purchase of computers and electronic devices.
- The costs must be directly allocable to the project that purchases the equipment.
- The purchase must represent good stewardship of the sponsor's funds and the project's stated objectives.
- The costs are reasonable and directly benefit the sponsor's project.
- All other sponsor required stipulations apply (i.e. rebudgetting tolerances, notifications, etc.)

For both Federal and Non-Federal sponsors, if a computer or electronic device is 100% funded from a sponsor, the device cannot be used for purposes outside the goals of the project on more than an incidental basis.

Generally, incidental usage means no more than 5%. Criteria for incidental use include:

- Incidental use never interferes with project use.
- Incidental use is solely for efficiency, such as responding to non-project related e-mails in a timely manner.
- Incidental use itself would not have justified purchase of the laptop or device.
- Incidental use does not exceed a de minimis amount of 5%.
- Generally, non-project files or data are not stored on the computer.
- The computer is not used for administrative support, such as purchasing and grant management.

If an approved exception is deemed unallowable at any time, the cost will revert back to the PI, the PI's department/unit, and the college/school for recovery from an unrestricted source of funding.

## **Guidance for Purchase of Personal Computers and Electronic Devices on Sponsored Projects**

### **Key Notes**

This document is intended to serve as a guide for the UW – Madison campus regarding the purchase of basic electronic research tools with funds from sponsored projects. The primary categories of purchases addressed are:

**Computers** – Including, but not limited to desktop computers and laptop computers

**Electronic Devices** – Including, but not limited to tablets, e-readers, mp3 players, smart phones, cell phones, printers, external hard drives. This is not a complete list and questionable items should be directed to your Dean’s office.

### **Summary: Purchasing Electronic Devices with Sponsored Funds**

Purchase of electronic tools requires meeting certain standards set by the sponsor. This document is intended to assist researchers in answering the question: “Can I use sponsored funds to buy a computer?”

***Given the multitude of complex and overlapping regulations, what does it take to justify an exception to the Federal cost principles?*** All research universities grapple with this issue. Particularly in an environment where all sources of funding are limited, researchers are faced with difficult circumstances for purchasing essential research tools, including laptops and other electronic devices.

**Federal Projects.** In order to meet Federal standards for the purchase of computers and electronic devices, it is necessary to establish a rationale and to offer clear documentation. Otherwise, those items cannot be approved as an expenditure on Federally sponsored projects. All of the following principles must be met:

- The need has been included in the original proposal and completely justified as to the reason it is being included.
- It has been approved by the sponsor as part of the budget approval.
- If the item to be purchased was not described in the budget, there is a complete explanation of the reasons its need was recognized at a later date.
- The project needs sufficiently justify use of the item in a way that is unlike typical purchases of the item.
- The purpose and benefit to the specific project have been fully described in the College/School Authorization Form.
- The project will be negatively impacted by not purchasing the computer or electronic device.

**Non-Federal Sponsors.** The basic criteria for purchasing electronic research tools are somewhat different on non-Federal projects. The principles in this category include:

- Written sponsor guidelines do not prohibit the purchase of computers and electronic devices.
- The costs must be directly allocable to the project that purchases the equipment.

- The purchase must represent good stewardship of the sponsor's funds and the project's stated objectives.
- The costs are reasonable and directly benefit the sponsor's project.
- All other sponsor required stipulations apply (i.e. rebudgeting tolerances, notifications, etc.)

**Federal and Non-Federal Sponsors.** If a computer or electronic device is 100% funded from a sponsor's funds, the device cannot be used for purposes outside the goals of the project on more than an incidental basis. Generally, incidental usage means no more than 5%. Criteria for incidental use include:

- Incidental use never interferes with project use.
- Incidental use is solely for efficiency, such as responding to e-mails not related to the project in a timely manner.
- Incidental use itself would not have justified purchase of the laptop or device.
- Incidental use does not exceed a de minimis amount of 5%.
- Generally, non-project files or data are not stored on the computer.
- The computer is not used for administrative support.

The PI must conform to any specific restrictions or approval requirements of the sponsor and must assure that the computers and electronic devices would not have been purchased except to support the goals of the specific sponsored project.

### **Background**

This guidance is intended to help Principal Investigators and their staffs understand the appropriate treatment of costs for electronic research tools, including personal computers and other electronic devices, in the context of University and Federal requirements. The acquisition of computers and electronic devices must meet the basic Federal criteria of allowability, allocability, and reasonableness. In addition, Federal standards require consistent treatment so that the items purchased can clearly be shown to directly benefit the sponsored project objectives. The Federal government has made clear to the research community that it does not consider computers and other electronic devices to be an appropriate direct cost to sponsored projects in most circumstances. Recent audits of universities and specific disallowance of expenditures for these items have confirmed this point. General purpose computing support is considered to be an administrative cost that should normally be covered by F&A reimbursement.

As a recipient of Federal funds, the University of Wisconsin is required to adopt costing policies in conformance with Federal rules and regulations. We are also required to disclose our accounting practices in a Disclosure State (DS-2) to our cognizant audit agency, the U.S. Department of Health and Human Services. Costs that support sponsored research on both a direct and indirect basis are also defined. The principal Federal guidance in this area is provided by OMB Circular A-21, as well as Circular A-110. A-21 specifically sets the accounting standards for sponsored projects, requiring that costs directly charged to projects must be allowable, allocable, and reasonable, and the circular further requires that the standards be consistently applied. *In general, by Federal standards, computers and electronic devices are not an allowable direct cost on federally sponsored projects.*

Because computers and electronic devices are typically used for many different activities, including instruction, research, administration, email, and personal use, the Federal government's default assumption is that these devices are not appropriate as a direct charge to sponsored projects.

## **Federal Guidance**

In all cases, purchases must conform to the cost principles for educational institutions described in the OMB Circular A-21. Those Federal costing principles specify that charges for computers and electronic devices must meet all of the following conditions:

- They must be allowable.
  - Example: (from A21, Exhibit C) “Projects which involve extensive data accumulation, analysis and entry, surveying, tabulation, cataloging, searching literature and reporting...”
  - The computers and electronic devices are specifically identifiable to the grant and used primarily for the grant.
- They must be necessary for and provide direct benefit to the project.
  - The computers and electronic devices must be essential for project activities and their use should be tracked during the life of the project.
- The items must typically be treated consistently across the university as either direct costs or F&A costs.
  - If items normally treated as F&A costs are purchased with direct funds, there must be adequate justification to meet the Federal standard for an exception – an “unlike circumstance” in OMB Circular A-21.
- They must be directly allocable.
  - The principal use of the computers and electronic devices must be directly related to the purpose, goals, and activities of the sponsored project that purchased them.
- They must be reasonable.
  - There must be an informed, prudent decision regarding the cost, utility, and value to the project.
- They must be non-personal in nature.

## **Consistent Treatment of Costing:**

OMB Circular A-21 defines direct costs for sponsored programs:

Direct costs are those costs that can be identified specifically with a particular sponsored project, an instructional activity, or any other institutional activity, or that can be assigned to such activities relatively easily with a high degree of accuracy.

The Circular goes on to introduce the idea of consistent treatment:

Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or F&A costs. Where an institution treats a particular type of cost as a direct cost of sponsored agreements, all costs incurred for the same purpose in like circumstances shall be treated as direct costs of all activities of the institution.

It would be tempting to think that UW could then simply define all costs for computers and electronic devices as direct costs and then move to purchase those items from sponsored projects. The Federal circulars do not

allow that conclusion. Instead, A-21 stipulates that those items should normally be treated as F&A costs, not as direct costs to sponsored projects. That provision means that those items can be purchased on Federally sponsored projects ONLY when there is sufficient reason to treat the purchase as an exception to the cost principles, including being in an “unlike” circumstance.

### **Supplies versus Equipment**

Consistent with the Federal definition of equipment, the University has defined equipment as an article of nonexpendable, tangible property with a useful life of more than one year and an acquisition cost of \$5,000 or more. Items with a useful life of less than one year or an acquisition cost of less than \$5,000 are defined as supplies. That means most personal computers and laptops are defined as supply items, not as equipment. Further, those items are considered to be general purpose in use, as defined by the Federal government, because their usage is not limited to specific scientific purposes.

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## Allowable Direct Costs on Sponsored Projects

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All sponsored projects at UW-Madison are also subject first and foremost to purchasing regulations set forth by the University of Wisconsin-System.

**Direct Costs** – Costs that are charged directly to sponsored projects and are clearly identified within that project's activity and objectives

**Indirect Costs or F&A** – Costs that are not directly related to a specific sponsored project and are incurred for common or joint objectives, sometimes referred to as overhead

### Costs Generally Considered Allowable as Direct Costs

- Animals, purchase and care
- Alterations and Renovations when approved as part of the proposal
- Bonding
- Computers—Contact Research Administration Office for determination of allowability and request form
- Construction when approved as part of the proposal
- Consultant Services
- Customs and Import Duties
- Drugs when part of the scope of the project
- Equipment, depends on intended use
- Fringe Benefits, including leave and pension plan costs
- Publication Expenses
- Registration Fees (for Symposiums and Seminars)
- Rental or Lease of Facilities and Equipment
- Salaries and Wages (see exceptions)
- Service Charges
- Subject/Patient Costs, including recruitment, compensation and meals when appropriate
- Supplies
- Taxes
- Telecommunications—Long distance calls
- Transportation of Property
- Travel

### Costs Normally Treated as Indirect Costs (F&A)

- Administrative and Clerical Salaries
- Audit costs
- Bid and proposal costs
- Computers and electronic devices
- Depreciation or Use Allowances
- Dues and Memberships (there are exceptions, but they need to be approved in advance by Res. Admin. Off.)
- General Purpose Equipment: Non-research equipment, which may be used for general office purposes such as computers, printers, fax machines, copy machines, and office furniture.

- General computer services, networking costs, or other DoIT services
- Hazardous Waste Disposal
- Insurance
- Interest
- Legal Services
- Office Supplies
- Postage Including U.S. Postal Service, Federal Express, UPS
- Sabbatical Leave Costs
- Staff Recruitment and Relocation
- Subscriptions, Books, Journals and Periodicals
- Telecommunications—Local Telephone Service Including phone equipment such as telephones, cell phones, pagers, fax machines, and line charges

### **Costs Generally Classified as Unallowable**

- Alcoholic Beverages
- Bad Debts
- Termination or Suspension Costs
- Personal Computers
- Contingency Funds
- Entertainment Costs
- Fines and Penalties
- Fundraising Costs
- Honoraria
- Independent Research and Development Costs, including their proportionate share of F&A costs.
- Lobbying
- Salaries and Wages—Time spent on proposal development
- Termination or Suspension Costs

### **Additional Summary Information on Specific Costs:**

**Note: This information is only a general guide to the listed items. Please check with your sponsoring agency terms and conditions or with your RSP accountant if you have questions.**

**Advertising:** Allowable only for recruitment of staff or trainees, procurement of goods and services, disposal of scrap or surplus materials, and other specific purposes necessary to meet the requirements of the grant-supported project or activity.

**Alcoholic Beverages:** Unallowable as an entertainment expense, but allowable if within the scope of an approved research project.

**Alteration and Renovation:** Allowable with restrictions.

**Animals:** Allowable for the acquisition, care, and use of experimental animals.

**Audiovisual Activities:** Allowable for the production of an audiovisual.

**Audit Costs:** Allowable may be considered a direct cost when the audit's scope is limited to a single NIH grant-supported project or program; otherwise, charges for audits should be treated as F&A costs.

**Bad Debts:** Unallowable.

**Bid and Proposal Costs:** Allowable as an F&A cost.

**Bonding:** Allowable.

**Books and Journals:** Allowable. If an organization has a library, books and journals should generally be provided as part of normal library services and treated as F&A costs rather than being directly charged.

**Communications:** Such costs include local and long-distance telephone calls, telephone surveys, telegrams, and postage, and are usually treated as F&A costs.

- **Telecommunications Costs:** Long distance phone calls are normally treated as direct costs. Local phone service and phone equipment are normally treated as F&A costs by UW-Madison.

**Computers:** Personal use computers, including but not limited to laptops, iPads, tablets, e-readers, mp3 players, smart phones, cell phones, printers, external hard drives and other similar items are generally **unallowable as direct costs**. General computer services, networking costs, or other DoIT services should normally be treated as F&A costs. NOTE: Networking costs for the vast majority of Principal Investigators would NOT be allowable in that their role is NOT fully dedicated 100% to any one specific award. **Exceptions:** a desktop computer might be necessary, dedicated and justifiable for a project that requires large amounts of statistical or data analysis. Contact RSP with questions.

**Consortium Agreements/Contracts under Grants:** Allowable to carry out a portion of the programmatic effort or for the acquisition of routine goods or services under the grant.

**Construction:** Allowable only when program legislation specifically authorizes new construction, modernization.

**Consultant Services:** Allowable.

**Contingency Funds:** Unallowable.

**Customs and Import Duties:** Allowable under grants to domestic organizations when performance will take place entirely within the United States, its possessions, or its territories, or when foreign involvement in the project is incidental to the overall grant-supported project. Charges may include consular fees, customs surtaxes, value-added taxes, and other related charges.

**Depreciation or Use Allowances:** Such costs are usually treated as F&A costs.

**Donor Costs:** Allowable for payment to volunteers or research subjects who contribute blood, urine samples, and other body fluids or tissues that are specifically project-related.

**Drugs:** Allowable if within the scope of an approved research project.

**Dues or Membership Fees:** Allowable as an F&A cost for organizational membership in business, professional, or technical organizations or societies. It may be appropriate to charge such costs to a Federal award under the following circumstances:

- A investigator will attend a specific meeting or conference to present finds of their research under a specific award. The registration costs to attend include membership fees. A non-member option of attendance is more costly than the registration including membership. CONFIRM WITH THE RESEARCH OFFICE IN ADVANCE.
- The RFP under which application was made requires investigator attendance at a specific meeting. Meeting attendance requires the individual to hold a current membership. CONFIRM WITH THE RESEARCH OFFICE IN ADVANCE.

**Entertainment Costs:** Unallowable. This includes the cost of amusements, social activities, and related incidental costs.

**Equipment:** Allowable for purchase of new, used, or replacement equipment as a direct cost or as part of F&A costs, depending on the intended use of the equipment.

**Fines and Penalties:** Unallowable.

**Fringe Benefits:** Allowable as part of overall compensation to employees in proportion to the amount of time or effort employees devote to the grant-supported project.

**Fundraising Costs:** Unallowable.

**General Purpose Equipment:** General purpose equipment such as desktop computers, laptop computers, printers, office furniture and vehicles are normally treated as F&A costs.

**Hazardous Waste Disposal:** Usually treated as an F&A cost.

**Honoraria:** Unallowable when the primary intent is to confer distinction on, or to symbolize respect, esteem, or admiration for, the recipient of the honorarium. A payment for services rendered, such as a speaker's fee under a conference grant, is allowable.

**Independent Research and Development Costs:** Unallowable, including their proportionate share of F&A costs.

**Insurance:** Insurance is usually treated as an F&A cost.

**Interest:** Allowable as an F&A cost for certain assets as specified in the applicable cost principles.

**Leave:** Allowable for employees as an employee fringe benefit.

**Legal Services:** Generally treated as an F&A.

**Library Services:** General library support is not allowable as a direct cost, but may be included in the grantee's F&A pool.

**Lobbying:** Generally unallowable.

**Meals:** Allowable for subjects and patients under study only.

**Pension Plan Costs:** Allowable.

**Postage:** Postage costs which include U.S. Postal Service, Federal Express, and UPS should normally be treated as F&A. cost of sending the proposal, revisions, periodic or annual reports, or related correspondence to the funding agency should not be charged as direct costs to a sponsored project.

**Preaward (Preagreement) Costs:** Allowable. A grantee may, at its own risk and without NIH prior approval, incur obligations and expenditures to cover costs up to 90 days prior to the effective date of a new or competing continuation award.

**Public Relations Costs:** Allowable only for costs specifically required by the award, or for costs of communicating with the public and the press about specific activities or accomplishments under the grant-supported project or other appropriate matters of public concern. Such costs may be treated as either direct costs or F&A costs, if they benefit more than one sponsored agreement or if they benefit the grant and other work of the institution.

**Publications:** Allowable. Page charges for publication in professional journals may be paid from project funds if the published paper reports work supported by the grant and the charges are levied impartially on all papers published by the journal. The costs of reprints and publishing in other media such as books, monographs, and pamphlets are also allowable.

**Recruitment Costs:** Allowable subject to the conditions and restrictions contained in the applicable cost principles.

**Registration Fees (for Symposiums and Seminars):** Allowable if necessary to accomplish project objectives. See Memberships.

**Relocation Costs:** Allowable under specific circumstances. See Staff Recruitment.

**Rental or Lease of Facilities and Equipment:** Allowable subject to the limitations. In general, the rental costs for facilities and equipment applicable to each budget period should be charged to that period.

**Sabbatical Leave Costs:** Sabbatical leave costs may be included in a fringe benefit rate or in the organization's F&A rate.

**Salaries and Wages:** Allowable. Compensation for personal services covers all amounts, including fringe benefits, paid currently or accrued.

- Charges for work performed by faculty members on NIH grants during the summer months or other periods not included in the base salary period will be determined for each faculty member at a rate not exceeding the base salary divided by the period to which the base salary relates.
- *Compensation of Students:* Tuition remission and other forms of compensation paid as, or in lieu of, wages to students (including fellows and trainees).
- Payments made for educational assistance (e.g., scholarships, fellowships, and student aid costs) may not be paid from NIH research grant funds even when they would appear to benefit the research project.
- Time spent in the development of new or revised proposals is **unallowable**.

**Service Charges:** Allowable.

**Severance Pay:** Allowable only to the extent that such payments are required by law, employer-employee agreement, etc.

**Staff Recruitment and Relocation:** Staff Recruitment and Relocation costs should normally be treated as F&A costs.

**Stipends:** Allowable as cost-of-living allowances for trainees and fellows only under NIH training grants and fellowships.

**Subject Costs:** Allowable for research subjects.

**Subscriptions, Books, and Periodicals:** Subscription, Book, and Periodical costs should normally be treated as F&A.

**Supplies:** Allowable.

**Taxes:** Allowable. Such costs include taxes that an organization is required to pay as they relate to employment, services, travel, rental, or purchasing for a project.

**Termination or Suspension Costs:** Unallowable with exceptions.

**Trainee Costs:** Allowable only under predoctoral and postdoctoral training grants.

**Transportation of Property:** Allowable for freight, express, cartage, postage, and other transportation services relating to goods either purchased, in process, or delivered, including instances when equipment or other property is moved from one grantee to another.

**Travel:** Allowable as a direct cost where such travel will provide direct benefit to the project. Consistent with the organization's established travel policy. Foreign travel is defined as any travel outside of Canada and the U.S. and its territories and possessions. Grantees must comply with the requirement that U.S.-flag air carriers be used by domestic grantees to the maximum extent possible when commercial air transportation is the means of travel between the U.S. and a foreign country or between foreign countries. This requirement shall not be influenced by factors of cost, convenience, or personal travel preference.

***Costs must be permissible under the law, University purchasing regulations AND costs must be permissible under terms/conditions of the award.***

## **Roles and Responsibilities**

### **In making exceptions to the cost principles**

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When it is appropriate to seek approval for an exception to the standard principles that apply to costs, the responsibility for review and approval resides in the office of the dean or director of colleges and schools at UW-Madison. As indicated in RSP Notice 93-3 (dated 11/18/92), Financial Responsibility Policy for Extramural Projects, post-award administration is a shared responsibility among Principal Investigators, Department Chairs, Deans/Directors, and Research and Sponsored Programs. Under this shared responsibility, the delegation of the authority for review and approval of exceptions to the cost principles flows from the Director of Research and Sponsored Programs to the dean/director and/or their named designee in each college or school.

Deans/directors or their named designee(s), specifically the individuals who hold responsibility for review and approval of exceptions to the cost principles at the college/school level. :

- need to be skilled in interpretation of the federal OMB Circulars which deal with cost principles and administrative requirements.
- need to be skilled in interpretation of sponsor application and award terms/conditions, as these may carry with them deviations from the federal OMB Circulars.
- may in some cases need to pursue written agency/sponsor approval of the exception, especially in unusual or highly atypical situations.
- are responsible for consistent evaluation and treatment of exception requests.
- are responsible for full and complete documentation of the exception request and approval.
- are responsible for timely review and approvals.
- in the case of denial, are responsible for providing clarity to PI and/or individual who submitted the exception request, to provide them with a clear understanding of the situation.

Financial responsibility for extramural projects ultimately remains with the Principal Investigator, the PI's department/unit, and their college/school. If an approved exception is deemed unallowable at any time (e.g., during the active award period, during close-out, during a period of review or audit), the cost will revert back to the PI, the PI's department/unit, and their college/school for recovery under an unrestricted source of funding.

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## **College/School Process for Approval**

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After reviewing the guidelines and determining that there are unlike circumstances, the PI/Department should complete the College/School Authorization Form and submit to their Dean's office for approval. The Dean's office will forward approvals to RSP. The specific process for review may vary by college or school. Please check with your dean or director's office for more information.

### ROLES AND RESPONSIBILITIES:

#### PI/Department Role

1. Determine a need for an item that may or may not be allowable. It is preferable that this need is identified and addressed during proposal development. However, it may also happen during the life of a project.
2. Complete the College/School Authorization Form and submit to Dean's office.

#### Dean's Office/Division Role

1. Review the College/School Authorization Form and approve or deny.
2. Send approval to PI/Department.
3. Copy RSP on the approval and attach the original request form.

#### RSP Role

1. Review College/School approval and file DAF in folder.