Spending Guidelines: RCAP Funds

All expenditures associated with a Research & Creative Activities Program (RCAP) award must comply with these guidelines.

Approved Budget

RCAP funds may be spent only on items included in the budget submitted with the application. The approved budget is the spending plan for the award.

- Do not purchase items that were not in the approved budget
- A change of vendor or a small cost difference for the same approved item does not require a new request as long as it remains within the awarded amount
- Moving funds to a different purpose (for example, using supply funds for additional travel, equipment, or student wages) requires submission and approval of the RCAP Reallocation Request form before the purchase
- Charges that are not in the approved budget and were not approved through the reallocation form will not be covered by RCAP funds

Spending Timeline

- Spending may only occur during the project dates. Expenses incurred before the Start Date will not be reimbursed
- All procurement card charges and requisitions/purchase orders must be completed at least 30 days before the End Date
- To request a no-cost extension, use the form linked from the Managing an Award page under “How do I make a change to my award?”

General Procedures

- Reference the RCAP Award Number on all documents and payment requests
- All direct expenditures to the RCAP index and all reimbursements to department indexes must be approved by the RCAP Financial Manager (or proxy) at internal.grants@wku.edu
- Direct questions to internal.grants@wku.edu

Travel

- All travel must comply with WKU travel policies. Contact the Travel Office with policy questions
- RCAP reimburses only the least expensive method of travel
- Pay up-front expenses (e.g., airfare, lodging) with the departmental Pcard when possible. Once a charge posts in JPMorgan Chase (JPMC), departmental office staff can email internal.grants@wku.edu to request that it be transferred or “hardcoded” (subject line “HARDCODES”) to the RCAP index. Include a screenshot of the charge from PaymentNet (JPMC) and a copy of the invoice/receipt with every hardcode request
- Out-of-pocket travel expenses (e.g., meals, mileage, taxi fare) are reimbursed after travel via a Travel Voucher. The voucher must receive departmental approval, then be submitted to internal.grants@wku.edu for RCAP index approval

Ordering Materials and Supplies

- Order materials and supplies (individual items under $2,000) using the departmental Pcard. Once the charge posts on JPMC, office staff can email internal.grants@wku.edu (subject line “HARDCODES”) to request that it be hardcoded to the RCAP index. Include a screenshot of the charge from PaymentNet (JPMC) and a copy of the invoice/receipt with every hardcode request
- Remember to request tax-exempt status when making purchases, as WKU is tax-exempt
- All supplies and materials purchased become property of the department once the RCAP award ends
- Software, digital media, eBooks, and similar items may only be downloaded on university devices

Equipment and Computers – Requisition Orders

- To order equipment or computers (individual items over $2,000 or with an inventory control number), work with office support personnel to complete a Purchase Requisition via TopShop
- You may use the RCAP index; it will need to be reassigned to the RCAP administrator within TopShop to be completed and approved
- Obtain pre-approval from internal.grants@wku.edu before purchasing equipment or computers
- Equipment and computers purchased with RCAP funds must be permanently housed at WKU

Paying for Students / Personnel

Pre-approval from ORCA is required before any hiring takes place. Use the RCAP Student Employment Form linked from the Managing an Award page.

1. Complete the RCAP Student Employment Form for each student (hourly and graduate assistantships)
2. RCAP staff will respond via email with approval notification (or questions)
3. Hourly Student Workers: Once approval is received from internal.grants@wku.edu, continue with the student hiring process per usual and use the RCAP index as the source for payroll
4. Graduate Assistantship Stipends: RCAP will support stipends only. RCAP does not support tuition expenses. After approval, use the RCAP index in the EPAF and include ***Brittany Hix*** as approver for use of the RCAP index (EPAF approval category 10). ORCA does not require review or pre-approval of GA contracts; sharing the contract during planning is helpful

Contracts

Principal Investigators are not permitted to sign any purchasing contracts on behalf of WKU. All contracts must go through Purchasing and Procurement Services per WKU policy.

Compliance and Human Subject Participants

If the project involves human subjects, animal subjects, export control issues, rDNA/RGZ microbe, or bio-hazards, appropriate institutional approval(s) must be obtained from the Office of Research Integrity before the project and any subsequent expenditures may begin. Contact ORI by emailing ori@wku.edu; be sure to reference your RCAP award number. Send a copy of the appropriate approval letter(s) to internal.grants@wku.edu. Spending that occurs before required compliance approvals are obtained may not be reimbursed by RCAP funds.

Payments to human research participants must follow standard University procedures (https://www.wku.edu/compliance/irb_payments.php). Only payments that have been approved in the IRB application may be made. All such payments are subject to review by the Office of Research Integrity (ORI) to confirm they match the incentives approved in the IRB protocol. The Payment Authorization (PA) form must be submitted to internal.grants@wku.edu for approval in the same manner as other payment approvals; it is then reviewed by ORI for alignment with the approved IRB application before any funds are disbursed.

Unallowable Costs

- Faculty/staff/investigator/post-doc salary and fringe benefits
- Memberships/Dues
- Costs in connection with faculty degree requirements
- Travel to professional meetings or conferences (including associated presenting costs)
- Tuition
- Publication costs, including indexing and editing services (exception: performing arts production costs)
- Meals (exceptions: allowable travel per diem, participant support stipends)