



POLICY & PROCEDURE DOCUMENT

NUMBER: 3.2692
2.2692

DIVISION: Finance and Administration
Research

TITLE: Grant Purchasing Policies & Procedures

DATE: June 30, 2014

REVISED: May 16, 2016, May 3, 2021

AUTHORIZED BY: Susan Howarth, Exec. Vice President for Strategy, Operations & Finance
Cheryl Stevens, Provost and Vice President for Academic Affairs

I. Purpose and Scope

This policy covers purchasing goods and/or paying for services on a grant index.

II. Policy

The current procurement policies, outlined at Policy 3.510V, comply with OMB A-110. Western Kentucky University (WKU) will follow the procurement standards outlined in OMB 2 CFR 200.317-200.326, beginning after fiscal year ended 2017.

III. Procedures

1. There are two ways to purchase and/or pay for goods and services: (1) the requisition process, or (2) the procurement card. If something is being purchased internally an inter-account form will be used.
2. Regardless of the method used to procure goods or services, there are certain general policies that apply:
 - a. All restricted accounts must follow university guidelines, see policies 3.5xxx unless the grant guidelines are more restrictive.
 - b. All charges are to be coded to the correct account code (commodity code) based on the item;

- c. The expense must be identified in the sponsor approved budget (supplies, postage, equipment, etc.). For example, if the sponsor did not approve local telephone costs, then local telephone charges cannot be charged to the project;
- d. The expense must fall within the project period of the award. Further restrictions apply to purchases made within the last 30 days of the award; for example, no pro card purchases in the last 30 days, and no equipment or supply purchases in the last 30 days without sponsor approval.
- e. WKU is a tax-exempt organization. Therefore, no Kentucky sales tax will be paid to vendors.

IV. Reason for Revision

May 2016

Revised to reflect re-organization of the Office of Research and Creative Activity; Revised for OMB 2 Part 200.

May 2021

Updates to Sections II & II resulting from fifth-year review in accordance with Policy 0.000V.

V. Related Policies

All 3.25xx, 3.26xx and 3.27xx policies