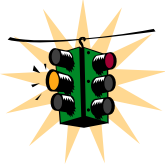


**WSU Principal Investigator Handbook
September 2006**



**Top ten things you must
do as a Principal
Investigator**

1. Perform work according to contract.
2. Monitor your account monthly for all expenditures.
3. Spend money according to the budget for allowed expenses only.
4. If the budget must be changed, initiate the paperwork through OSP.
5. Create PARs and requisitions.
6. Purchase everything according to Policy and Procedure. Make P-Card purchases through department and reallocate to research account.
7. Conduct all travel according to WSU Policy and Procedure.
8. Submit all reports on time, through OSP.
9. Submit documentation providing for and spending matching funds if required.
10. Use any vacation earned through a contract, during the performance period.

Introduction

Congratulations! You have received funding for a sponsored project and you are ready to begin work.

This booklet is designed to help you with administrative details of managing an externally funded project.

The technical requirements and the day-to-day administration, as well as financial management, of the project are exclusively & entirely your responsibility as the Principal Investigator (PI), under the supervision of your Department Chair and your College Dean.

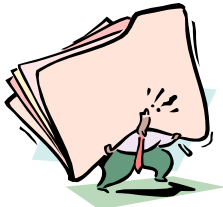
The contract administration of a project is the responsibility of the Office of Sponsored Projects (OSP). You may access many things through our website:

<http://weber.edu/OSP/default.html>

willing to interpret the financial status as shown on Banner.

Need for Documentation

The university, the government, and sometimes industry partners, have a great need to document business. The auditable trail of everything you do is established with documentation. In order to simplify this for you, we have, where possible, created forms where you can check a box, fill in a line, or indicate certain things, sign and we will file.



Let us keep your paperwork in your contract file housed at OSP!

Governing Document

Whenever a university accepts any federal funds, it agrees that all externally funded sponsored projects will follow the federal regulations in regard to management, regardless of the source. This assures the government of consistency and fairness as tax dollars are spent.

Because WSU accepts federal dollars, we have agreed that all contracts from any source will be treated in the same way. Therefore, all government regulations apply to all sponsored projects.

This means if your award is from the State of Utah, A-21 must be applied. If your award is from Thiokol, A-21 must be applied. If your award is from Ogden City Schools, A-21 must be applied. **All awards** are consistently managed according to A-21.

The governing document for administration of university contracts, grants, and other awards for sponsored projects, is the Federal Office of Management and Budget Circular A-21, which is electronically accessible via the World Wide Web.

The Web site for OMB Circular A-21 is: http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html.

OSP provides a concise, one-page summary of what is allowable and unallowable according to A-21.

Fraud or Misuse

We take very seriously the charge to safeguard all funds. It is imperative that WSU manage projects with the highest degree of integrity.

Internal Auditing has determined the following as items that should be reported:

- Forgery or alteration of documents
- Misrepresentation of information on documents
- Misuse, mismanagement or misappropriation of funds, securities, supplies or any other asset
- Improprieties in the handling or reporting of monetary transactions
- Authorizing or receiving payments for goods not received or services not performed
- Authorizing or receiving payments for hours not worked
- Theft of university property
- Personal use of university credit cards, materials or asserts
- Falsification of documents or reports
- Any apparent violation of federal, state or local laws
- Any similar activity

If you see or suspect fraud or misuse of sponsored project resources, please call Chris Millard at x6055, or Internal Auditing at 626-TIPS (8477).

Contract File

You have an official contract file housed in OSP. This file contains the original contract, agreement, or other award document; instructions provided to WSU Accounting as to how to set up the account (budget categories, amounts, etc.); correspondence; PARs; original copies of reports; and all other official documentation concerning the contract.

During an audit, this file is presented as official evidence of all contractual activity. An audit can occur several years after you have completed your project. Ideally, OSP would like to contain an audit to our office without the need of your involvement, especially if the project was completed several years prior to the audit.

In order to safeguard the University and your project, the contract file must be as complete as possible. Therefore, during the course of the performance period, we will work to maintain a high level of documentation.

Funding agencies typically know to send official documents to OSP. However, from time to time, we have found that some agencies may send documents directly to the PI.

If you receive a contract, correspondence, invoice, check, etc., please notify your Sponsored Project Administrator immediately so we can ensure that original documents rest in the official contract file for audit.

IMPORTANT NOTE: The State of Utah Board of Regents has vested authority to designated individuals at WSU, to sign contracts and legally obligate the university, and provide legal assurances that certain compliance issues are met. Please be careful to be certain that you do not accidentally sign a legal document. OSP will ensure that proper signatures are in place for you.



Furthermore, PPM 5-4a outlines the signature authority as imposed by the Board of Regents and the WSU Board of Trustees.

Do not sign anything unless you are authorized, and required to do so.

General Responsibilities

It is your responsibility, as the Principal Investigator of your project, to read and become familiar with the agreement/contractual requirements of the project, and to:

- Conduct the project according to the approved statement of work or the terms and special conditions published in the award agreement;
- Notify the Office of Sponsored Projects of any proposed changes in the scope of the project, change or absence of PI, changes in budget, period of performance, etc.;
- Supervise expenditures in conformity with the budget approved by the sponsor;
- Initiate the necessary documents/forms for travel, purchasing, employment, contracted services, extra compensation, etc., in conformity with established

University business policies and procedures;

- Charge only expenditures that meet sponsor's guidelines and the budget;
- Assure that cost-sharing or matching commitments made for the project are fulfilled and reported to the Office of Sponsored Projects in a timely manner;
- Provide care and maintenance of property procured with project funds, in accordance with the sponsor's guidelines;
- Submit progress reports as stipulated by the sponsor in the award agreement;
- Review the financial status and closely monitor the project expenditures. If corrections are needed, please notify the Office of Sponsored Projects;
- Complete the final technical report and submit it within the time and in the format specified by the sponsor. Failure to submit timely technical reports can penalize the institution as a whole by possibly making Weber State University ineligible to receive new awards, in addition to causing embarrassment to Weber State University.

The Project Budget and Buck Sheet

You will have a budget for your project expenditures. This budget is articulated in the contract or the award document.

OSP creates a buck sheet which is a financial summary of your project, showing your budget categories, amounts, and other important information.

Consider the buck sheet as a snapshot of the financial and reporting requirements of your project.



The buck sheet supplies Roxann King in Accounting, and others in administration, the information needed to set up your account(s) budget, create invoices, and understand reporting requirements.

Budget changes are always accompanied by a bucksheet. This officially tells Accounting how to make the change you need for your project.

You will always receive a copy of the original buck sheet and buck sheet revisions through campus mail.

Facilities and Administration (F&A), Indirect Costs, Overhead

F&A, Indirect Costs, and Overhead are all terms for administrative costs. You will see indirect costs on the bucksheet if your project carries this category. The State of Utah Board of Regents requires that we collect all F&A to the extent possible.

We are frequently asked this question: “What happens to the Indirect Cost money that is recovered?” One-half of the recovered F&A goes to the Dean; and one-half goes to the Provost. In both cases the money is used to support the infrastructure. The Provost uses some to cover the professional development for OSP staff. The Dean may use it to cover needed adjuncts. **In any case, this budget line item does not belong to the PI.** You should ignore the budget and expenditure of Indirect Costs.

Account Request Form

Along with the original bucksheet, there will be a Banner Account Request Form prepared by OSP. This document is the official request to Accounting to physically open the account(s) for your project.

When the budget or dates change, you can expect to see a revised buck sheet so you will know that the paperwork is underway.

Matching Funds or Cost Sharing

If your project does not involve matching funds you may skip this section.

Occasionally, a project requires matching funds (cost-sharing). Matching funds may be required by the funding agency.

Sometimes, Congress requires matching funds in the language of the appropriation. If you have a matching fund requirement, you are already aware of this obligation.

Match may be in the form of WSU cash, in-kind contributions, or third party contributions.

In-kind match is the value of allowable non-cash project costs provided by the University and/or eligible third parties which can be documented by supporting records. This type of match may be in the form of reassigned salaried time and benefits, volunteer time, travel expenses, non-routine supplies, specialized equipment, materials and in some cases, contributed indirect costs.

In-kind match must be documented. You can access printable in-kind forms on our website: <http://weber.edu/OSP/forms.html>

Cash match is actual cash from the University and/or eligible third parties dedicated to defray a portion of a project's costs. Cash match may be from the Provost's cost-sharing fund, from deans' or department chairs' budgets, or from gifts, donations or cash participation of eligible third parties.

Cash and in-kind match, once claimed as university contribution to a sponsored project, cannot be claimed as match on any other project. No federal funds can be claimed as cash or in-kind match on any other federally funded project.

Cash cost-sharing funds must be spent in accordance with A-21 as well as the sponsor's approved budget for allowable expenditures, and must be available and used within the defined project period.

The most important thing about match, is that it must be documented in a way that an auditor can easily verify through Accounting. Therefore, a separate account must be set up to house match.

However, if the match is from a gift, we can document that with a letter from the dean, indicating that the match is dedicated. This will satisfy an audit.

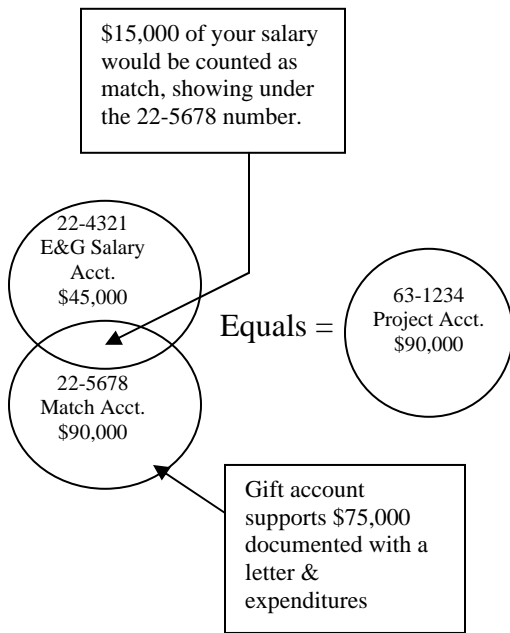
If your match is accomplished by dedicating part of a salary, you will need a PAR reflecting that measure. It does not change the source of your salary, but simply the account number.

It is safe to say that matching funds can be problematic for documentation purposes. OSP will assist with the legal requirements.

In the illustration (figure 1) you see an example of how this would look. Let's say your award is \$90,000, and the government requires \$90,000 in match. Your Dean has indicated that \$75,000 will be dedicated as match from a gift account, and has provided OSP with a letter of documentation for audit purposes. In addition to the letter, you will have to be able to document the exact \$75,000 in expenses charged to the gift account, that are used as match.

Additionally, \$15,000 of your \$45,000 salary will be dedicated as match. For accounting purposes only, your salary will show as \$30,000 under the 22-0000 account; and \$15,000 under the Match Account #22-5678.

Figure 1



Again, the PAR for matching funds must be created in the same way as the PAR for compensation. The PAR must originate with the department, and follow the same approval path.

NOTE: A PAR for matching funds does not change the source of your salary, nor the amount. This is an accounting mechanism for audit only.

IMPORTANT:

Ramona Sessions in OSP will provide a monthly snapshot of your budget, expenditures, obligations, and balances for each budget line item. This memo will be sent to you every month. She also provides a detail of the previous month's

expenditures. All this information is extracted from Banner, and presented in an easy to read format. If you have any questions, please do not hesitate to call Ramona at x8074. Ramona can also calculate this report at any time during the month if you have a need. All you have to do is call, make an appointment, and Ramona will have the report ready and will explain everything. You may do this whenever you would like.

Forms for Your File

The following forms should have been completed by this date. However, if not, your Sponsored Project Administrator will assist in completing the necessary forms:

1. Buck Sheet (prepared by OSP), transmitted to Accounting for project expenses.
2. Buck Sheet (prepared by OSP) for matching funds (if your project has a match requirement).
3. Account Request Form (prepared by OSP), transmitted to Accounting.
4. Drug-Free Workplace Form (you agree that you understand WSU is a drug-free workplace).
5. Matching Funds (Cost-Share) Approval Form. This identifies the dollars from each source, and signatures of approval from all parties (if match is required).
6. Funds Transfer Forms (moving budget from an account to the Match Account, if match is required).
7. Vacation Acknowledgement Form documenting your understanding that vacation accrued under a contract cannot carry forward.
8. PAR(s). These forms indicate the salary dedicated as match (again, it does not change the source of the salary); or indicate the compensation to be paid

from the grant to the individual working on the project.

9. Extra Compensation Form (if supplemental or summer pay is involved).
10. In-Kind Contribution – Volunteer Services Form. This helps to document any volunteered hours contributed to your project.
11. In-Kind Contribution – Goods Form. This form helps document any goods donated to your project. Make sure to attach copies of any applicable receipts to this form.
12. PI Handbook Acknowledgment Form which documents your receipt of the PI Handbook with accompanying instructions.
13. Supplemental Pay Time Sheet provides after the fact documentation for supplemental pay.

At the end of a project, any unobligated funds remaining in the sponsor's account, or the University's match fund, will be returned to its contributor, unless specific written prior approval to use the funds for other costs is requested and approved by the sponsor and/or the Associate Provost's office.

How to Charge Expenses to Sponsored Research Accounts, and Pay Bills

There are several ways in which expenditures are charged to sponsored projects. All original charges are initiated at the department level. The Accounting Office, Purchasing Department and the Office of Sponsored Projects can offer assistance on questions that may arise when submitting bills for payment.

Salaries and the PAR

If salaries are to be paid from the project, a Payroll Action Request (PAR) must be prepared. This must be done at the Department Level. Your department secretary can help you. However, if you need additional help or assistance, your Sponsored Project Administrator will be happy to provide support.

The PAR must be prepared online, using the program designated by WSU. Once prepared, you should print, sign as the PI, secure the signatures of the Chair and Dean, and then forward to OSP for processing. OSP keeps a copy in your contract file before sending to Accounting, and on to the Payroll Office.

As the PI, you are required to attend PAR training. This training is available on Training Tracker, course # 665-04.

If Extra Compensation is paid from your award, you must have an Extra Compensation Form completed and on file. This lets an auditor know that extra compensation (summer salary and supplemental pay) has been approved in **advance** by both the sponsor and WSU.

The most frequent area of disallowances imposed by auditors is in areas of compensation. Particular care is taken by OSP to ensure that all compensation is in accordance with (1) OMB Circular A-21; and (2) WSU Policy.

Purchases Under \$1,000

Purchases less than \$1,000 should be made by your secretary on your department P-Card. At the end of the month, when the P-Card statement is printed, the secretary prepares a reallocation form showing all the

project expenditures, attaches copies of the receipts, and then forwards the form to OSP for processing. As the PI, you should sign each receipt ensuring that the expenditure is made for your project. **Accounting cannot adequately account for petty cash charges, therefore, petty cash is not allowed on your account.**

OSP will examine any expenditure document to be certain that the expenditure is in accordance with the budget. Accounting will examine the document to ensure funds are available to cover the expenditure, and then enter the expense against the account.

If you need assistance with the P-Card reallocation, or if your secretary needs training to understand the process, please let OSP know. Susan Wood (x7537) has this form and will be happy to help with the reallocation process.

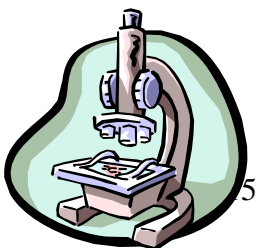
NOTE: WSU typically does not allow P-Cards for current expenses to be issued against an OSP Account. This is for your protection.

Requisitions

Purchases in excess of \$1,000 are done with requisitions. Requisitions must be done online in the Banner system. If you have not attended Banner training, you will need to schedule training as soon as possible. Online requisitions are electronically sent to OSP, Accounting, and to Purchasing.

Equipment Purchases in Excess of \$1000

All equipment must be budgeted and purchased according to State of Utah and Weber State University Policies and Procedures



(Utah Procurement Code, 1953 Utah Code Annotated, SS63-56-1 et. seq.) You can easily view all procurement Policies and Procedures on (<http://documents.weber.edu/ppm/5-25a.htm>). We are required to secure any goods or services through competitive bidding. As the PI, you are responsible for all purchases under the contract, however, you should not undertake any bidding tasks, as these are conducted by the Purchasing Department.

You may contact Nancy Emenger at x6015 for assistance. Nancy will ensure that you get the best price. You will provide the item descriptions, model numbers, etc., and you will have final approval on every purchase. The Purchasing Department has the expertise to deliver what you need in a timely manner. Please be assured that you will be able to get exactly what you need for your project.

Travel

Travel for your project must generally be arranged through the use of your Department P-card and then reallocated to your sponsored Project account. Externally funded projects very rarely are allowed to have a P-card directly connected to a sponsored project account.

However, if you have a substantial amount of travel, it may be necessary to have a P-Card (activated for travel only) issued to you for travel costs.

If this is the case, please work with your Sponsored Project Administrator, who will assist in making the Travel P-Card request to the Purchasing Department. **NOTE: Before a travel envelope can be submitted to the**



Cashier's office for reimbursement, signatures from both OSP and Accounting (Roxann King) must be obtained. The Cashier's office has been instructed to require these signatures before reimbursement can be made.

Spending During the Period

All expenditures must be incurred before the closing date of the sponsored project. This means that the purchase must be complete, and items delivered and accepted. A requisition that is unfilled cannot be filled after the final date of the award. Purchases typically should not occur during the last month of the project unless they are for items or services needed during that month. Unspent funds belong to the funding agency. Auditors often disallow purchases made during the final weeks based on the notion that the purchases were not actually needed for the project, but that the PI is simply using up the money. We encourage you to purchase in a timely way, and be certain that the purchase is in accordance with the budget as well as wholly and completely dedicated to the project.

Consultants for your Project

If your project budget allows for a consultant, arrangements must be made in accordance to procurement policy. You must contact Nancy Emenger in Purchasing, **in advance** (x6015) for assistance. It may be necessary to use an open bidding process. Special technical needs may require a sole-source. Payment to a consultant must follow university policy and procedure. Your Purchasing Department has the expertise to make this process work easily for you.

Earned Annual Leave in a Contract

If part of your regular salary is paid by an externally funded award, that portion of

your earned annual leave must be used during your program year.

The federal government views vacation as a time for rest and relaxation, a time to recharge your batteries and come back to work refreshed. Furthermore, there is not extra cash in the award to pay for unused time.

For example, suppose you are employed 100% on a contract, and you have 3 weeks vacation that you do not use. The government has paid for 12 months of your time, with your vacation built into the equation. The University cannot go back to the government and ask for more money to cover the 3 weeks of salary, because the dollar figure is established for the contract.

You cannot use vacation for the next year during the current year. In other words, you cannot "borrow" vacation time ahead of schedule.

Supplemental pay and summer pay do not provide for accrual of vacation time. This should be discussed with your supervisor at the beginning of a contract period. Your Sponsored Project Administrator will be able to help.

Vacation time rules are consistently applied to every contract no matter the source of funds (federal, state, private, etc.).

SUMMARY: Vacation earned under a contract does not carry forward, but must be used during the program period. You cannot use vacation time during a current year that is planned to be accrued during the coming year.

Unallowable Costs

Because your proposal has been coordinated through OSP, you should now be aware of the OMB Circular A-21 guidelines that must be followed in the creation of budgets.

Occasionally, during the course of your contract, you will need to rebudget some items. Additionally, some corrections might need to be made in expenditures due to errors.

As a reminder, the following costs are unallowable. For a more detailed explanation and noted exceptions, please contact your Sponsored Project Administrator. The source of this list of unallowable costs is taken from OMB Circular A-21. There are 30 unallowable costs, which are briefly listed below:

1. Advertising
2. Public Relations Costs
3. Alcohol
4. **Food** (unless an integral part of the program as designed by the agency, and articulated in advance in the award document budget)
5. Alumni Activity Costs
6. Bad Debts
7. Local Civil Defense Project Costs not on Institution's Premises
8. Commencement and Convocation Costs
9. Institution Furnished Automobile Costs for Personal Use
10. Contingency Provision Costs
11. Defense and Prosecution of Criminal and Civil Proceedings, Claims, Appeals and
12. Patent Infringement Costs
13. Depreciation Reserves Costs
14. Donations or Contributions

15. Entertainment Costs (includes amusement, diversion & social activities)
16. Executive Lobbying Costs
17. Fines and Penalties (including late fees)
18. Goods and Services for Personal Use
19. Housing and Personal Living Costs
20. Insurance Costs to Protect against Defects in Institution's Materials or Workmanship
21. Interest, Fund-Raising and Investment Management Costs
22. Lobbying Costs
23. Losses on Other Sponsored Agreements
24. Membership Costs in Civic Clubs, Community Organizations, Country Clubs, Social or Dining Clubs or Organizations
25. Preagreement Costs Prior to Effective Date of Agreement
26. Selling and Marketing Costs of Products or Services of the Institution
27. Severance Costs in Excess of Institution's Normal Severance Pay
28. Specialized Service Facilities Charges in an amount More than Aggregate Costs of Service Over a Long-Term Period
29. Student Activity Costs
30. Airfare Travel Costs in Excess of Lowest Available Commercial Discount Airfare or Customary Standard Coach Airfare

Interpretation of the items on this list frequently changes. OSP stays knowledgeable of those changes. We can assist with detailed interpretation of the items listed or any additional disallowances under OMB Circular A-21.

IMPORTANT NOTE:

The federal government does not allow contract dollars to be given as a gift in any circumstances. Do not purchase “gift certificates” or “gift cards” at stores for use to make purchases under a contract.

Rebudgeting of Expenses

Your budget is an estimate of categories of expenditures, with associated amounts. During the process of a project, budget amounts will probably change somewhat according to actual expenditure needs.

For example, unspent salary and benefit dollars may shift to the current expense category; a piece of equipment might be deemed unnecessary and the dollars may shift to current expense; or the scope of the project might dictate a different change.

NOTE: It is very difficult to move dollars into salary and benefits. It is easier to move dollars from salaries and to travel, supplies, or some other line.

Most of the time, rebudgeting requires permission from the granting agency, which will be requested by OSP. Again, it is very difficult to increase the salary dollars so we encourage you to avoid that change.

A paper trail is required. This is accomplished by notifying your Sponsored Project Administrator in writing (email can suffice) so an auditor will be able to verify the decision to change the budget was made by the PI.

Your Sponsored Project Administrator will prepare a new buck sheet for Roxann King in Accounting, who will make the adjustment. You will receive a copy of the

new buck sheet so you will know the action has been entered into the Banner Accounting System.

Before rebudgeting, make sure you are aware of any sponsor requirements that apply to your award. You may find this information in the award document or contract and/or you may call the Sponsored Project Administrator to get the answer.

Rebudgeting requires careful attention. Although it may seem easy to shift an expense from one category to another, the differences between line items that allow overhead costs and those that do not create the need for a specific formula adjustment to the F&A collection.

The safest way to rebudget is to contact your Sponsored Project Administrator for information.

Cost Transfer (reallocation or correction of expense)

A cost transfer is any shift of actual expense within a sponsored project account.

Institutions receiving federal contracts and grants are subject to audit disallowances in the area of cost transfers. Late cost transfers made from an over-expended account to an under-expended account suggest poor planning and management. External auditors will assume they have been made simply to cover the over-expenditure or to use up remaining funds. This can result in a disallowance, which must be repaid to the sponsoring agency, sometimes as long as three years after the completion of the project.

Federal regulations recognize three general circumstances under which cost transfers may be appropriate.

In all cases, the transfers must be timely, **within ninety days** of the original transaction, and in all cases, expenditure correction forms are necessary:

1. To correct clerical errors in the original charges;
2. To reflect legitimate re-budgeting as a result of a change from the initial work plan; and
3. To reallocate resources between accounts that support closely related work for reasons other than to cover an over-expenditure or to spend out remaining funds. "Relatedness of sponsored projects" must have been established in advance with the sponsoring agency.

Federal guidelines also specify the type of written documentation required to justify these transfers. Appropriate transfers must be accompanied by a written explanation of:

1. When and how the original charge occurred.
2. Justification for the new charge.
3. Back-up documentation.

Pre-Award Costs

Pre-Award spending is occasionally permitted by the granting agency. The award document will articulate this provision if available. OSP will create a "Provisional" buck sheet and Account Request form to request that an account be opened.

A backup cost code must be supplied in order to open a Provisional account. In the event that the award is not received as anticipated, the backup cost code will be charged for any expenses incurred while the account was on provisional status.

Equipment

The federal government calls anything over \$5,000 as equipment. Purchases less than \$5,000 are considered supplies to the federal government. At the same time, OMB A-21 requires that we follow WSU Policy and Procedure, which defines equipment as anything over \$1,000. In this case we have to follow two sets of rules! Therefore, if you are using federal money, on your buck sheet you will see items over \$1,000 as equipment, while on your report it will appear as a current expense. Your Sponsored Project Administrator will help here.

Monitoring Expenditures

As the PI, **you are responsible** to monitor the expenditures of your project to ensure that they are made in accordance with the provisions of the award. You must regularly check to ensure that expenditures are made according to the contract and on time.

You have the following tools available to help you fiscally manage your award:

1. You can directly access Banner
2. Ramona Sessions will provide a monthly report capturing project-to-date expenditures against the budget; and a detail of expenditures for the preceding month. This user-friendly document is a good tool to manage your account. Feel free to contact Ramona (ext 8074) at any time with questions about your account.

Once you have attended the Banner training, you will be given system access to your account so you can view the real-time expenditures as shown on the system.

Caution: If you review your account on Banner, do not take into consideration the revenue portion of the report. Revenue can flow through a variety of mechanisms.

For example, an invoice can result in a check mailed to the university; or funds may be drawn down electronically through government channels, at designated intervals during the performance period. Revenue is not associated with your balance available. Your balance is a result of the budget, minus the actual expenditures and the outstanding obligations.

OSP’s Contract Analyst, Ramona Sessions will assist with monthly reviews of your accounts if you would like. Please feel free to call her at x8074. Ramona works closely with the Accounting Office to ensure funds are spent according to the budget and regulations.

Performance Reporting

Your award document will articulate the reporting requirements. The frequency and to whom the report must be sent will be noted on the buck sheet.



OSP will transmit your report under a cover letter, keeping an original in your official contract file for audit purposes.

You will receive email reminders from Susan in OSP, 90, 60, and 30 days prior to the due date of your reports.

NOTE: It is a requirement that you file a final report upon completion of the project. Failure to do so could jeopardize future funding, and cause liability for the university.

As a safeguard during a future audit, you will want to be certain that an original copy of every report rests in your official contract file, and is submitted to the funding agency with a cover letter from OSP.

Time and Effort Reporting

Federal regulations require an “after the fact” effort reporting system for all personnel paid from sponsored projects funds. All salary and wages charged to the grant or contract must be certified that the time and effort was in of the funded project. month the Payroll generates the official Certification of Effort report which indicates the percentage of effort spent on the funded project. This report must be signed by the employee or by an official having first-hand knowledge of the work performed by the employee. A separate report for any Supplemental pay will be generated showing the dollar amount paid each month. These reports are to be returned to the Controller’s Office. The Controller retains these reports until they are needed during an audit.



support
Each
Office
report

Reporting Supplemental Pay

Supplemental Pay (extra compensation) is problematic for auditors. They are looking for evidence supporting the claim that additional hours were devoted to the project, and that the activities are documented. In order to ensure that you are protected in the event of an audit, we ask that you keep a time sheet record of all time for supplemental pay. The PAR serves as before the fact, but after the fact documentation is best demonstrated with a time sheet. OSP has a form that easily provides a record.

Closing a Sponsored Project

Closing of an OSP account occurs when the work on the project has been completed (or the end date is reached), all the project Accounting records are in order (the required technical, financial, patent and equipment reports have been submitted to the sponsor), cost sharing commitments have been met and documented, and all project income has been received and the index cash balance equals zero. To accomplish this, a close out meeting with your Project Administrator, the Contract Analyst, the Accountant and the Principal Investigator is **required**.

The federal government and many non-federal sponsors require that projects be closed within ninety (90) days of the termination date of an award. In fact, many sponsors refuse to issue new awards if existing awards are not properly closed.

Expenditures and corrections submitted after the 90 days cannot be approved and will be returned to the submitting department.

To close out an account, the PI must have spent the monies in accordance with the terms and condition of the award and/or Weber State University and state regulations.

As the PI, you will want to work with your Sponsored Project Administrator and Accounting to ensure that erroneous charges, unallowable charges and over-expenditures are removed from the sponsored project account.

In order to close properly, an account's total expenditures must match its total income. If expenditures are less than income, excess income must be returned to the sponsor.

Even more important, sponsors will not reimburse Weber State University for charges that exceed the award amount. In certain instances, the PI may be asked to reimburse the University from personal funds should over-expenditures occur.

Roxann King of Accounting notifies OSP when the financial transactions of a contract and account are satisfied. At that point, OSP conducts the internal process to close the contract file.

Our Partnership

OSP wants you to know that we will do everything we can to make the administration of your award as trouble-free as possible. As you complete the technical work on deliverables, OSP will keep your records, assist you with reporting, and facilitate the administrative success for your project.

Questions? Do not hesitate to call us!



Chris x6055
Tony x7619
Ava x7629
Ramona x8074
Susan x7537

**Names of Forms
For Sponsored Projects**

Notes

1. Buck Sheet
2. Banner Account Request Form
3. Drug-Free Workplace Form
4. Extra Compensation Form
5. Payroll Action Request (PAR)
6. Vacation Acknowledgement Form
7. Cost Share or Matching Funds Request Form (if required)
8. Funds Transfer Forms
9. Expenditure Transfer Form
10. P-Card Reallocation Form
11. In-kind Contribution – Volunteer Services Form
12. In-kind Contribution – Goods Form
13. PI Handbook Acknowledgement Form
14. Supplemental Pay Time Sheet

NOTE: OSP will always help you with every needed form. You may also access the forms at our website:

<http://weber.edu/OSP/default.html>