

Principal Investigator Handbook 2015
Office of Sponsored Projects



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Top ten things you must do as a Principal Investigator:

1. Perform work according to the contract.
2. Monitor the account monthly for all expenditures.
3. Spend money according to the budget for allowed expenses only.
4. Initiate budget change paperwork when a budget change exceeds 10% of the total.
5. Create ePARs and requisitions.
6. Purchase everything according to WSU Policies and Procedures. Make P-Card purchases through the department and reallocate to the research account.
7. Conduct all travel according to WSU Policies and Procedures.
8. Submit all reports on time, through OSP.
9. Submit any documentation required. If there are matching funds, submit documentation and spend accordingly.
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 the administrative details of managing an externally funded project.

The technical requirements, day-to-day administration, and financial management of the project are 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).

The OSP staff will help in any way possible. We welcome any questions or concerns. Please feel free to contact us at any time:

Director	James Taylor	x6055	jamestaylor8@weber.edu
Associate Director	Nancy Jarvis	x8074	njarvis@weber.edu
Grants & Contracts Officer	Brooke Hogensen	x7629	brookehogensen@weber.edu
Diversity Grants & Contracts Officer	Katharine French-Fuller	x7631	kfrenchfuller@weber.edu
Office Specialist	Cheryl Jacobson	x7537	cheryljacobson@weber.edu

The Grants and Contracts Accountant in Accounting Services can interpret the financial status of your award as shown in the Banner System and can be reached at extension 7438.

Accountability

Ultimate responsibility for monitoring expenditures rests with the PIs. OSP will provide assistance.

Prior President, Ann Millner, states in a letter to the campus: “Protecting University Resources” (May 12, 2010):

Lines of Responsibility – Every WSU employee shares in the responsibility to safeguard institutional resources. A higher level of responsibility accrues to supervisors (i.e., principal investigators, directors, managers, department chairs, deans, vice presidents). These individuals are responsible for safeguarding assets under their supervision. Specific duties include:

- Compliance with WSU institutional resource management processes.
- Compliance with the regulations of external funding agencies.
- Ensuring funds are used for only legitimate institutional purposes.
- Being alert to weaknesses that can lead to loss, waste and misuse, and taking action to correct such weaknesses.

A key element in WSU’s system of internal controls is review and approval of the monthly accounting statements. Supervisors of positions that can initiate transactions have primary responsibility to review and approve these statements. The importance of this simple administrative act cannot be overemphasized.

Need for Documentation

The university, the government, and sometimes industry partners, have extensive requirements to document their activities. The auditable trail of everything you do is established with documentation. In order to simplify the process, OSP forms are available for PIs on the OSP website.

Governing Document

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

The governing document for administration of university contracts, grants, and other awards for sponsored agreements is the Title 2 - Grants and Agreements. Subtitle A - Office of Management and Budget Guidance for Grants and Agreements. Chapter II - Office of Management and Budget Guidance. Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

The website for 2 C.F.R. Part 200 is:
https://www.whitehouse.gov/omb/grants_docs

OSP has created a concise, one-page summary of what is allowable and unallowable according to 2 C.F.R. Part 200. This summary is accessible on the OSP website.

Unallowable Costs

Because your proposal has been coordinated through OSP, you are aware of the 2 C.F.R. Part 200 guidelines that must be followed in the creation of budgets.

Occasionally, during the course of your contract, you will need to re-budget some items. Additionally, some corrections in expenditures might be necessary 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 2 C.F.R. Part 200. Briefly, there are 27 unallowable costs, as follows:

1. Advertising and Public Relations
2. Alcoholic Beverages
3. Alumni Activities
4. Bad Debt
5. Commencement and Convocation Costs
6. Severance Costs in Excess of Institution's Normal Severance Pay
7. Contingency Provisions
8. Depreciation Reserves
9. Contributions or Donations Rendered
10. Entertainment (includes amusement, diversion, social activities, and any costs directly associated with such costs)
11. Food (unless an integral part of the program as designed by the agency, and articulated in advance in the award document budget)
12. Fines and Penalties (including late fees)
13. Interest, Fund-Raising, and Investment Costs
14. Executive Lobbying Costs
15. Losses on Other Sponsored Agreements or Contracts
16. Membership in Civic Clubs, Community Organizations, Country Clubs, Social or Dining Clubs or Organizations
17. Defense and Prosecution of Criminal and Civil Proceedings, Claims, Appeals, and Patent Infringement
18. Pre-agreement Costs Prior to Effective Date of Agreement
19. Selling and Marketing of Products or Services of the Institution
20. Student Activity (unless specially provided for in the Sponsored Agreement)
21. Airfare Travel in Excess of Lowest Available Commercial Discount Airfare or Customary Standard Coach Airfare
22. Goods and Services for Personal Use
23. Housing and Personal Living Expenses
24. Local Civil Defense Project costs not on Institution's Premises

25. Institution-Furnished Automobile for Personal Use
26. Insurance to Protect against Defects in Institution's Materials or Workmanship
27. Specialized Service Facilities Charges in an Amount More than Aggregate Costs of Service Over a Long-term Period

Interpretation of the items on this list frequently changes. OSP stays up to date with these changes. We can assist with detailed interpretation of the items listed or any additional disallowances under 2 C.F.R. Part 200.

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 to use for purchases under a contract.

Fraud or Misuse

OSP takes very seriously the need to take the proper measures to safeguard all funds. It is imperative that WSU manage projects with the highest degree of integrity.

Internal Auditing has determined that the following items 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 unlawful activity.

If you see or suspect fraud or misuse of sponsored project resources, please contact James Taylor at extension 6055, the anonymous reporting line at 1-800-422-1243, or go online to www.ethicspoint.com.

Contract File

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

During an audit, the information 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 for your involvement, especially if the project was completed several years prior to the audit.

In order to safeguard the university and the project, the contract file must be as complete as possible. Therefore, during the course of the performance period, OSP works diligently to maintain a high level of documentation.

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

If you receive a contract, correspondence, invoice, check, etc., please notify the Sponsored Project Administrator immediately. This will ensure original documents are being kept in the official contract file housed in OSP.

IMPORTANT NOTE: The State of Utah Board of Regents has authorized designated individuals at WSU to sign contracts that legally obligate the university, to assure certain compliance issues are being met. In order for documents not to be signed accidentally, OSP will ensure proper signatures are in place.

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 by university policy to do so.

General Responsibilities

In general, it is your responsibility as the PI, 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 OSP of any proposed changes in the scope of the project, change or absence of PI, changes in budget and/or 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 budget.
- Assure that cost-sharing or matching commitments made for the project are fulfilled and reported to OSP in a timely manner.
- Provide care and maintenance of property procured with project funds, in accordance with the sponsor's and/or university's guidelines.
- Write and submit progress reports as stipulated by the sponsor in the award agreement.
- Review the financial status and closely monitor the project expenditures.
- Complete the final technical report and submit it within the timeframe 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 the university.

The Project Budget

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

OSP provides a project budget to Accounting Services, showing your budget categories, amounts, and other important information.

The project budget provides Accounting Services and others in the administration the information needed to set up your account(s) budget, create invoices, and understand reporting requirements.

Matching Funds or Cost-Sharing

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

Occasionally, a funding agency may require matching funds (cost-sharing) for a project. Sometimes, Congress requires matching funds in the language of the appropriation.

If there is 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 that 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 at the OSP Web site.

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 identified as a 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 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 information. Therefore, a separate account must be set up to document any match.

However, if the match is from a gift fund, a letter from the dean indicating that the match is dedicated, will satisfy an audit.

If a match is to be satisfied by dedicating part of a salary, an ePAR is needed to reflect that measure. It does not change the source of the salary, only the account number.

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

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

NOTE: An ePAR for matching funds does not change the source of your salary, nor the amount. This is an accounting mechanism for auditing purposes only.

Forms for Your File

The following contract-related forms are stored in the OSP Database. Please contact your Sponsored Project Administrator if you need any assistance completing the necessary forms:

1. Project budget.
2. Match project budget.
3. Drug-Free Workplace Form (you agree that you understand WSU is a drug-free workplace).
4. Matching Funds (Cost-Share) Approval Form. This identifies the dollars from each source, and signatures of approval from all parties (if match is required).
5. Funds Transfer Forms (moving budget from an account to the Match Account, if match is required).
6. Vacation Acknowledgement Form documenting your understanding that vacation accrued under a contract cannot carry forward.
7. ePAR(s). These electronic 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.
8. Extra Compensation Form (if supplemental or summer pay is involved).
9. In-Kind Contribution – Volunteer Services Form. This helps to document any volunteered hours contributed to your project.
10. 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.
11. PI Handbook Acknowledgment Form documents your receipt of the PI Handbook with accompanying instructions.
12. 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 their contributor, unless specific written prior approval to use the funds for other costs is requested and is 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 expenditures are charged to sponsored projects. All original charges are initiated at the department level. The Accounting Services Office, Purchasing Department, and the Office of Sponsored Projects can provide assistance on questions that may arise when submitting bills for payment.

Salaries and ePAR

If salaries are to be paid from the project, an Electronic Payroll Action Request (ePAR) must be prepared. This must be done at the department level. Your department Office Specialist can assist you. However, if you need additional assistance, OSP's Office Specialist would be happy to provide support; and can be reached at x7537.

The ePAR must be prepared online, using the program designated by WSU.

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

Compensation is the most frequent area of disallowances imposed by auditors. OSP takes particular care to ensure that all compensation is in accordance with (1) 2 C.F.R. Part 200; and (2) WSU Policy.

Purchasing

The Utah Procurement Code (Title 63A) and WSU's policies and procedures (5-25) apply to all monies expended by the university, whether state appropriated, Federally appropriated, or received in the form of a gift, grant or contract.

WSU's Purchasing Department is a great resource to aid you in the procurement process. Their knowledgeable staff can save you a significant amount of time and money when you need to procure goods or services. Please feel free to contact them at extension 6014, or you can find more information on their webpage: <http://weber.edu/purchasing/>.

The following is a quick overview of the WSU goods or services procurement process. Essentially, there are three ways to procure goods or services:

1. Petty Cash (for goods or services less than \$100)
2. P-card (\$1,500 per transaction excluding services)
3. Requisition Process (anything that cannot be done using Petty Cash or the P-card)

PAW Place

Procurement and Payment Services is electronic. The eProcurement system will allow departments to shop and place orders with State and University contracted vendors (catalog orders) directly from their sites. In addition, departments will be able to submit non-catalog requests (requisitions), petty cash and mileage reimbursements, all with PAW place.

Petty Cash Form

If you do not have a P-card or your P-card is for travel only, purchases totaling under \$100 (including tax, shipping, etc.) may be reimbursed using a petty cash form.

Do not use this form for mileage reimbursement. Use the “Mileage Reimbursement Form”. If the goods or service purchase amount exceeds \$100.00, use the “After the Fact Purchase Form”. Please attach the receipt, invoice or cash register tape from the vendor to this form as proof of purchase. You do not need to mail or email another copy to the Purchasing Office. If you have questions or comments, email Purchasing at purchasing@weber.edu.

Mileage Reimbursement Form

Use this form for all mileage that does not involve an overnight stay. Overnight mileage must be submitted via the Individual Travel Reimbursement System. A series of small claims may be accumulated on a log and submitted as a group, but must be submitted by the end of each semester per PPM 5-32. Assign this form to your supervisor for approval. If you have questions, email Purchasing at purchasing@weber.edu.

P-card

The Purchasing Card or P-Card is a MasterCard designed to provide a more efficient, cost-effective method of purchasing and payment for transactions less than \$1,500 per single transaction. The P-Card can be used for in-store purchases as well as mail, internet, telephone, and fax orders. Your P-card may be used to purchase these items provided the purchases comply with policy restrictions. For list of restricted items (i.e., alcohol, services, computers, etc.), please refer to Restricted Items List at <http://weber.edu/purchasing/restricted.html>

When using your P-card, please ensure that no sales tax is charged. If sales tax is charged in error, the cardholder must request a credit from the merchant as soon as possible. The university is usually exempt from ALL sales tax, even when purchasing items from out-of-state suppliers, because the application of sales tax is determined by the location of the buyer. A copy of the Utah State Tax Commission Exemption Certificate is available from the Purchasing Department.

It is the cardholder's responsibility to obtain a monthly statement when there are charges made on the P-Card, and to obtain Reconciler and Supervisor signatures on the statement. P-card reallocations to the grant/contract index code must be done using a paper reallocation log, with copies of original receipts for all expenditures, and submitted to the Grants and Contracts Accountant in Accounting Services. Each receipt should be signed to ensure the expenditure has been made for your project.

Travel on P-card

If a grant/contract provides for travel, PIs can use their existing Department P-card and reallocate the cost to the contract. Please be sure that your travel is approved in advance by OSP and Accounting Services.

University travel must be processed on a University Purchasing Card (P-card). This policy applies to travel by all employees or students where the costs of travel are charged against funds in the custody of Weber State University, including general funds, grants and contracts, gifts and endowments, student funds, and auxiliary funds.

If you do not have a P-card, you can apply on-line via the eWeber portal under the “Staff” tab. Do not use personal credit cards for university travel. If personal credit cards are used, please be aware that there is no guarantee of reimbursement and any funds that are reimbursed could be significantly delayed. If you need additional information, you can find the university Travel Policy at <http://www.weber.edu/purchasing/Travel.html>

If you need assistance with the P-Card reallocation, or to obtain the form, please contact OSP’s Office Specialist at extension 7537. If you need clarification of the policy, or training, please contact the P-card Coordinator in the Purchasing Department at extension 7113.

Requisition Process

Any goods or services that cannot be processed using Petty Cash (under \$100), or with a university P-card (single transaction limit of \$1,500), must be requested via a purchase requisition. Purchase requisitions are entered electronically via PAW Place. Please remember that in accordance with university policy and best business practices, Weber State University employees are not authorized to commit, or cause to be encumbered, university funds without having first obtained a valid Purchase Order.

University employees wishing to purchase materials or services must formally request (requisition) a Purchase Order that issued by the WSU Purchasing Office. To protect the university’s financial interests and ensure prompt payment of valid invoices, all university purchases must be made by authorized Purchasing Department personnel. Orders placed by employees or students directly with vendors will not be recognized as university obligations, and responsibility for payment will fall to the individual who placed the order.

The Purchasing Department would be happy to assist you with your procurement needs, so please do not hesitate to contact them at extension 6014.

General bidding guidelines for goods and services regarding the dollar limit:

- | | |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
| \$0 - \$2,999.99 | Orders can be made by the Purchasing Department without competition. Each transaction should reference existing State Contract, if applicable. |
| \$3,000-\$49,999.99 | All transactions will be handled as formal written bids (three responses minimum). Bids over \$50,000 require public advertisement. |

Capital Purchases

For accounting purposes, the Federal government considers purchases over \$5,000 as capital investment, and purchases less than \$5,000 as supplies. At the same time WSU Policies and Procedures define capital equipment to be anything over \$1,500. Internally, equipment over \$1,500 must be tracked and tagged through the university's inventory system.

Equipment under \$1,500 is considered non-capital equipment and should be tracked by the PI.

Purchases less than \$1,500 should be made by your Office Specialist, on the department P-Card. At the end of the month, when the P-Card statement is printed, your Office Specialist prepares a reallocation form showing all 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 was made for your project.

OSP will make sure expenditures are in accordance with 2 C.F.R. Part 200 and the project budget. Accounting Services 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 Office Specialist needs training to understand the process, please contact the P-card Coordinator in the Purchasing Department at extension 7113.

Spending During the Period of Performance

All expenditures must be incurred before the closing date of the sponsored project. This means that the purchase must be complete, and the items delivered and accepted. An unfilled requisition 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 items for service needed during that month. Unspent funds belong to the funding agency. Auditors often disallow purchases made during the final weeks, based on the assumption 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 manner, and be certain that the purchase is in accordance with the budget as well as being 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. For assistance, you must contact the Purchasing Director in advance, at extension 6015. 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. Our 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 period.

The Federal government views vacation as a time for rest and relaxation, a time to recharge

your batteries and come back to work refreshed. Therefore, 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. You should discuss this with your supervisor at the beginning of a contract period. Your Sponsored Project Administrator can help.

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

SUMMARY: Vacation earned under 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.

Re-budgeting of Expenses

Your budget is an estimate of categories of expenditures, with associated amounts. During 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.

Most of the time, re-budgeting 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.

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

Pre-Award Costs

Pre-Award spending occasionally is permitted by the granting agency. The award document will articulate this provision if available. OSP will create a “Provisional” account to request that an account be opened.

A backup cost code must be supplied in order to open a Provisional account. In the event 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.

Monitoring Expenditures

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

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

You have two ways to help you fiscally manage your award:

1. You can directly access Banner and/or the online systems.
2. You can contact the Accountant in Accounting Services at extension 7438, who will inform you of ALL accounting information.

IMPORTANT: Monthly Expenditure updates are provided through Accounting Services and not by OSP. All questions related to expenditures must be directed to Accounting Services at extension 7438.

Performance Reporting

Your award document may specify reporting requirements. The frequency and to whom reports must be sent to will be noted in the OSP Database. It is the PIs responsibility to transmit the technical reports to OSP and the funding agency.

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

Reporting Supplemental Pay (Extra Compensation)

All agreements funded by Federal dollars paying supplemental pay must conform with 2 C.F.R. Part 200.

Supplemental Pay (extra compensation) is examined very carefully by auditors. To ensure the university's protection in the event of an audit, evidence must support the claim that any additional hours were devoted to the project and that the activities are documented.

The ePAR serves as before-the-fact documentation. OSP sends out the Extra Compensation form as applicable.

Certification of Effort - "After-the-Fact" Effort Reporting

Federal regulations require an "after-the-fact" effort reporting system for all personnel paid from sponsored project funds. All salary and wages charged to the grant or contract must be certified that the time and effort was expended in support of the funded project.

Certification of Effort reports are generated quarterly indicating the percentage of effort spent on the funded project.

Hours worked on the sponsored project for the designated quarter must be filled in and signed by the employee or an official having first-hand knowledge of the work performed.

The report(s) should be returned to OSP. OSP retains these reports until they are needed during an audit.

Closing a Sponsored Project

Closing an OSP account occurs when

- The work on the project has been completed (or the end date is reached).
- All 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.
- All project income has been received and the index cash balance equals zero.

The Federal government and many Non-Federal sponsors require that projects be closed within 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.

Accounting Services will return to the submitting department, any expenditures and corrections submitted after 90 days.

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

As the PI, you will want to work with Accounting Services 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.

Accounting Services 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 will do everything possible 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 of your project.

Revised 07/2015



WEBER STATE UNIVERSITY