PRINCIPAL INVESTIGATOR

- Determines financial charges that are allocable to the sponsored project.
- Attests to the allowability and reasonableness of all expenditures when initiated.
- Initiates hiring/assignment of personnel working on the sponsored project.
- Responsible for the completion, accuracy and timeliness of all technical reports.
- Initiates and approves subcontract agreements and payments.
- Participates with the Departmental Financial Administrative Officer in the process of documenting cost sharing/matching costs.
- Initiates requests for rebudgeting of costs on the project.
- Initiates and proposes resolution of any cost overrun occurring on the project.
- Reviews and approves interim financial reports prepared by Department of Finance.
- Identifies and allocates any program income (such as revenue from sales and services of goods developed in conjunction with a sponsored project).
- Ensures compliance with all applicable financial regulations by project personnel and reports instances of non-compliance to the appropriate Compliance Officer.

DEPARTMENTAL FINANCIAL ADMINISTRATIVE OFFICER

- Reviews financial transactions on sponsored programs to ensure that the transaction occurs within the project period.
  - The cost of the transaction is reasonable.
  - The transaction represents a reasonable allocation of the cost.
  - Funds are available in the sponsored program to support the transaction.
  - The transaction is treated consistently with regard to direct/indirect cost purposes if the transaction occurs on a federal project.
- Prepares and/or approves financial, human resources and other documents for sponsored projects in the following areas
  - Cost sharing/matching.
  - Provides or maintains databases or files to support sponsored project activities.
  - Prepares documents and provides information for appointment of individuals to sponsored project(s).
- Processes financial transactions and reviews and analyzes Financial Reports for sponsored project(s)
- Assigns correct account codes, provides information and processes purchase documents.
- Prepares and initiates processing of cost sharing/matching documents.
- Prepares documents and provides information for rebudgeting.
- Prepares requests for cost transfers and forwards to Department of Finance for review, preparation and processing.

- Provides information and prepares documents to resolve project cost overruns
  - Processes documents to record program income.
  - Prepares documents and provides information for compliance with the effort reporting policy.
  - Provides information for interim and final financial reports.
  - Provides information for closing documents.

- Assesses risk associated with financial transactions on sponsored projects and as needed, seeks the advice and approval of higher authority, such as the Dean's Office, Division of Sponsored Research or Department of Finance.

- Reports instances of financial noncompliance with applicable regulations to the appropriate Compliance Officer.

**DEPARTMENT CHAIR OR CENTER DIRECTOR**

- Maintains local oversight for the allowability and reasonableness of all project expenditures.
- Oversees all rebudgeting activities on sponsored projects.
- Provides oversight on all aspects of program income.
- Provides oversight on the implementation of University and federal financial policies and regulations at the unit level.
- Ensures financial compliance with applicable regulations for sponsored projects within department/center and reports instances of noncompliance to the appropriate Compliance Officer.
DEAN'S OFFICE (OR DESIGNEE)

- Approves source of cost sharing/matching funds.
- Provides local oversight for federal costing regulations issues such as correct identification of costs as direct or indirect costs.
- Identifies funds to cover project cost overruns.
- Provides guidance in sponsored project matters that cannot be resolved at the department level.
- Promotes University Compliance Program regarding research grants management.
- Investigates instances of financial noncompliance and reports discovered instances of noncompliance to the University Compliance Officer.

COMPLIANCE OFFICER

- Informs the University community about the Standards of Conduct and ethical obligations under the Compliance Program.
- Monitors compliance activities, including policies and procedures, and training and education programs.
- Serves as a resource to the University on matters of compliance.
- Maintains a help line for compliance matters.

EXECUTIVE ADMINISTRATION

- Promotes University Compliance Program.
- Oversees policy formulation in the following areas.
- Matters relating to direct and indirect charging on sponsored projects.
- Effort reporting on sponsored projects.
- Cost sharing.
- Rebudgeting on sponsored projects.
- Recording and disposing of program income.
- Cost transfers.
- Record retention.
- Works with others in instances of financial noncompliance to resolve.
OFFICE OF TECHNOLOGY TRANSFER

- N/A

INSTITUTIONAL REVIEW BOARD

- N/A

IACUC

- N/A

INSTITUTIONAL BIOSAFETY COMMITTEE

- N/A

INTERNAL AUDIT

- Provides information, analyses, and counsel to assist management in ethically, effectively and efficiently fulfilling their management responsibilities.
- Examines, evaluates and reports on the adequacy and reliability of existing internal controls.
- Recommends, as necessary, actions to improve; automated and manual systems of processing revenues and expenses, financial reporting, compliance with laws, regulations and internally developed polices and procedures and the safeguarding of assets.

DEPARTMENT OF ENVIRONMENTAL HEALTH AND SAFETY

- N/A
OFFICE OF RESEARCH

- Shares responsibility with DSR/Office of Research for formulation, implementation, and interpretation of policies regarding allowable costs and for training researchers and staff on proposing and expending allowable costs.

DEPARTMENT OF FINANCE

- Prepares invoices and letter of credit draws to sponsors on a timely basis.
- Prepares quarterly financial reports for federal agencies as required.
- Prepares interim and final financial reports in coordination with departments.
- Pre-audits certain financial transactions to ensure compliance with applicable regulations.
- Performs risk analysis for certain categories of expenditures to ensure compliance with applicable regulations.
- Identifies reportability of program income.
- Monitors levels of program income.
- Provides institutional oversight on cost transfers.
- Processes payments of approved subcontractor invoices.
- Approves or recommends approval of, carry forward of unexpended funds.
- Resolves payment problems with sponsors, in conjunction with the Division of Sponsored Research/Biomedical Sciences.
- Prepares, negotiates and administers the institution's indirect cost and fringe benefit rates in conjunction with the Department of Finance and other university departments.
- Assists departments in the proper development and administration of service center rates.
- Provides training as it pertains to the financial administration of sponsored projects to different constituencies.
- Provides oversight regarding financial compliance.
- Works with Compliance Officer and others to resolve instances of discovered financial noncompliance.