

Roles and Responsibilities Financial Management of Research

Principal Investigator:

- Determines financial charges that are allocable to the sponsored project
- Attests to the allowability and reasonableness of all expenditures when initiated
- Reviews and approves/resolves monthly/quarterly accounting statements
- Responsible for completion, accuracy and timeliness of technical reports
- Responsible for hiring/assignment of personnel on project
- Initiates and approves subcontract agreements and payments
- Participates with department/center financial administrative officer in process of documenting cost sharing/matching costs.
- Initiates requests for re-budgeting of costs on the project
- Initiates and proposes resolution of any cost overrun occurring on the project
- Identifies and allocates any program income
- Ensures compliance with all applicable financial regulations and CWRU policies and procedures by project personnel and reports instances of non-compliance
- Participates in training in financial administration as necessary; ensures that relevant project personnel participate in training in financial administration as necessary

Other research personnel:

- Comply with all applicable financial regulations and CWRU policies and procedures
- Report instances of non-compliance
- Participate in training in financial administration as necessary

Department Administrator/Center/Project financial 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
- Prepares documents and provides information for appointment of individuals to sponsored projects
- Prepares and/or approves financial, human resources and other documents for sponsored projects
- Processes financial transactions and reviews and analyzes financial reports for sponsored projects
- 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 re-budgeting
- Prepares requests for cost transfers and forwards to Sponsored Projects Accounting
- Provides information and prepares documents to resolve project cost overruns
- Processes documents to record program income
- Prepares documents and provides information for compliance with effort reporting policy
- Provides information for interim and final financial reports
- Provides information for closing documents
- Serves as an advisor to the Principal Investigator on financial/administrative matters
- Responsible for the development and administration of service center rates

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- Reports instances of financial non-compliance with applicable regulations and CWRU policies and procedures

Department chair/center director:

- Assures that PI and department administrator/center financial administrative officer follow sponsor and CWRU policy and guidelines for proposal preparation, review, approval and submission
- Reviews and approves proposed research activities for compatibility with academic mission
- Maintains local oversight for the allowability and reasonableness of all project expenditures
- Provides oversight on the implementation of University and federal financial policies and regulations at the department/center level
- Ensures financial compliance with applicable regulations and CWRU policies and procedures for sponsored projects within the department/center and reports instances of non-compliance
- Negotiates transfer of equipment with PI leaving the University
- Negotiates changes in stewardship of primary data
- Promotes University research grants management compliance efforts and programs in the department/center

Deans Office/Management Center/designee:

- Provides guidance in sponsored project matters that cannot be resolved at the department level
- Approves equipment transfers for PIs leaving the University
- Approves changes in stewardship of primary data
- Approves sources of cost sharing/matching funds
- Provides local oversight for federal costing regulations such as correct identification of costs as direct or indirect costs
- Promotes University research grants management compliance efforts and programs in the school/college

Executive administration:

- Oversees policy formulation in the following areas:
 - Matters relating to direct and indirect charging on sponsored projects
 - Effort reporting on sponsored projects
 - Cost sharing
 - Re-budgeting on sponsored projects
 - Recording and disposing of program income
 - Cost transfers
 - Record retention
- The Vice President for Research is responsible for matters of policy regarding financial services and operation of Sponsored Projects Accounting
- Promotes University research grants management compliance efforts and programs

Sponsored Projects Accounting (Post Award):

- Administer post-award accounting
- Share responsibilities with OSPA and OCG for formulation, implementation and interpretation of policies regarding allowable costs

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- Prepare invoices and letter of credit draws to sponsors on a timely basis
- Prepare financial reports for federal agencies as required
- Prepare interim and final financial reports in coordination with departments
- Pre-audit certain financial transactions to ensure compliance with applicable regulations
- Perform risk analysis for certain categories of expenditures to ensure compliance with applicable regulations
- Identify reportability of program income
- Monitor levels of program income
- Provide institutional oversight on cost transfers
- Process payments of approved subcontractor invoices
- Approve or recommend approval of carry-forward of unexpended funds
- Resolve payment problems with sponsors
- Administer Effort Certification
- Provide first line of contact and coordinate financial audits of Sponsored Awards

Sponsored Projects Administration; OSPA and OGC (PreAward):

- Submits proposals to the sponsors, negotiates and accepts the awards on behalf of Case.
- Serves as liaison to the sponsors regarding extensions, change of PI, change of work scope, budget transfers, and revised budgets.
- Conduct subrecipient monitoring
- Shares with Governmental Accounting the formulation, implementation and interpretation of policies regarding allowable costs
- Establishes chartfields for Sponsored Projects in PeopleSoft
- Copies Principal Investigator on award document(s) and assists them with procedural management of active research projects (pre award, financial, prior approvals, reporting, and regulatory compliance issues)

Controller's Office:

- Prepare and negotiate F&A Rate
- Monitor and development of rates for Service Recharge Centers
- Administer Property System
- Record acquisitions and retirements
- Monitor inventory

Office of Internal Audit:

- Provides information, analyses, and counsel to assist management in ethically, effectively, and efficiently fulfilling their management responsibilities
- Examines, assesses and reports on accuracy and efficiency of system
- Recommends, as necessary, actions to improve: automated and manual systems of processing revenues and expenses, financial reporting, compliance with laws, regulations and internally developed policies and procedures and the safeguarding of assets