Letter from the Director

As most of you are aware, our annual federal A-133 audit for FY13 is near completion. I just wanted to thank those of you who have provided the requested documentation to the internal auditors. Your cooperation with my office and Internal Audit is very much appreciated during the audit as well as all other times that we need information/documentation.

Participant Support

Beginning October 1, 2013, supplemental information pertaining to Participant Support (PARTSP) will be included as an attachment (copy...
attached) with each award notification when PARTSP is budgeted.

**Payroll Corrections**

Payroll corrections that are 90 days past the original posting date require signature approval by the PI, Department Chair, ADR, VPR.

Payroll corrections less than 90 days past the original posting date require signature approval by the PI and Department Chair.

**Cost Share**

Budget centers are responsible for notifying GCA of the appropriate account (109xxxx, 149xxxx, 159xxxx, etc.) to set up for required cost share documentation.

Also, there should be minimal use of cost share certifications in order to prevent certifying the same expenditure(s) more than once.

GCA inactivates associated cost share accounts at project closeout. If there is a need to re-activate the cost share account, budget centers are responsible for this re-activation and the subsequent inactivation.

**Residual Funds at Project Completion**

Most of Clemson University’s projects are performed on a cost reimbursable basis. Funds are not received at the beginning of the project. Projects are billed after the expenditures are incurred. Some projects receive advance/scheduled payments as
indicated in the award document.

Frequently, there are residual balances at completion of the project. These residual funds do not always represent cash received from the sponsor. If the project is cost reimbursable, residual funds are de-obligated by the sponsor.

If there is a balance remaining at the end date, funds should not be expended unless there are valid costs that have been incurred during the award period.