SCIENCE RESEARCH EXPENDITURES BY FISCAL YEAR

College of Science Research Expenditures

FY 17

$14,140,896
ROLE OF POST AWARD STAFF

College Liaison
• Communicate between Principal Investigator/Departmental Staff and University Grants & Contracts Administration regarding financial & compliance matters relating to sponsored projects

Project Manager/Accountant
• Manage Fund 20 projects once number is assigned by Grants & Contracts Administration through the final close-out process

Auditor
• Point of contact for compliance issues (College, University, State Government, Federal Government, etc.)
• Provide supporting documentation to internal/external auditors
SCIENCE POST AWARD STAFF

Michelle Duncan
(schlock@clemson.edu)
Post Award Manager
210 Long Hall
864-656-3603

Departments/Centers:
0314 – Biological Sciences
0322 – CU Life Science Outreach Center
0386 – CU EPIC
0978 – Physics and Astronomy

Stephanie Duncan
(sduncan@clemson.edu)
Post Award Accountant
210 Long Hall
864-656-3672

Departments/Centers:
0318 – Genetics and Biochemistry
0340 – Center for Human Genetics
0973 – Chemistry
0975 – Mathematical Sciences
HOW OUR STAFF MAY ASSIST YOU

• Monitor award documents for compliance

• Oversee expenditures, budgets & balances

• Reconcile budget status reports of expenditures

• Process Proposal Change Form (Change in PI/Center Credit/PI-CoPI % of credit)

• Provide special financial reporting (if required by grant/GCA processes standard financial reports)
HOW OUR STAFF MAY ASSIST YOU

- Manage cost share accounts including budgeting, documenting, and reporting
- Process payroll/dischursement cost transfers & budget amendments if necessary
- Provide budget/balance updates & projections to Principal Investigator
- Coordinate with departmental staff
- Provide 3-month advance notice of project close-out status
HOW YOU CAN SUPPORT OUR STAFF

• Provide as much information as possible in the Pre-Award Stage

• Spend according to project guidelines
  • Modifications may be necessary
  • Sponsor approval may be required

• Provide appropriate justification for all budget amendments & cost transfers
  • Payroll corrections over 90 days require Associate Dean & VPR approval

• Communicate with your department staff
HOW YOU CAN SUPPORT OUR STAFF

- Provide backup documentation of expenditures to departmental staff
- Approve expenditures & subcontract invoices in a timely manner
- Submit international travel authorization forms for approval PRIOR to trip
  - This includes Canada for export control purposes
  - Travel to Canada is NOT considered international for budgeting purposes
- Submit technical reports as needed
- Always be mindful of compliance
SPONSORED PROJECT EXPENDITURES

Cost Factors Are:

Reasonable
Allowable

Allocable
Consistently Treated

Must Be Approved By PI Via:
Signature on Invoice/Receipt
buyWays Workflow
E-Mail
Dept. Expenditure Request Form
Uniform Guidance
Allowable Costs

- Publication Costs
  - Up to 90 days after the end date

- Administrative/Clerical Costs
  - Allowable if integral part of the research project

- Computing Devices
  - Allowable with sponsor approval

All need to be included in proposed budget.
OMB Uniform Guidance effective 12/26/2014 for new projects
TYPICAL UNALLOWABLE COSTS

Office Supplies

Entertainment Costs

Furniture

Personal Goods

Memberships & Dues

Gifts/Souvenirs

Alcoholic Beverages

First Class Airfare
AT PROJECT END

BEWARE of corrections processed after project end date!
Potential Audit Issues

- Purchasing equipment or stockpiling supplies during the last 90 days of a project
- Lack of consistency in assigning costs
- Unapproved International Travel
- Purchasing/charging items not directly related to project
Potential Audit Issues

- Effort reports do not reflect actual performance
- Excessive number of corrections/cost transfers or budget revisions
  - especially within 30 days prior to or after the project end date
- No PI/Co-PI authorization of expenditures (signature or email is acceptable)
- No traveler and/or supervisor approval on travel reimbursement
  - [http://www.clemson.edu/finance/procurement/travel/employeeguidelines.html](http://www.clemson.edu/finance/procurement/travel/employeeguidelines.html)
CLEAR
Clemson Link to Employee Activity Reports

- OMB Uniform Guidance requires that universities account for the effort of employees paid from sponsored projects.

- CU Principal Investigators will use PeopleSoft-based application to certify effort for employees.
  - 2 times per year
  - Deadline notifications are sent via email
**CLEAR**

**Clemson Link to Employee Activity Reports**

- Updates are in progress.
  - Only lead PIs will approve/modify reports
  - Salary amounts rather than effort percentages will be displayed
  - Additional communication from university-level offices will be upcoming
Salary = Time Commitment = Effort

Salary distribution reflects where effort is expended

Faculty/Department/College track fulfillment of proposed effort

Effort/Salary reduction > 25% requires sponsor approval
**TECHNICAL REPORTS**

- Send Copy of Transmittal Letter or Send Email for Technical Reports to the Post-Award Office and University Grants & Contracts Administration (GCA)

- Delinquent Reports may result in:
  - Delayed Payments - Project expenditures may be frozen
  - Loss of New Awards
  - Delayed Award Modifications
FBIS
FACULTY BUSINESS INFORMATION SYSTEMS

- Online Tool for Faculty (Can access through Clemson University Faculty/Staff website)
- Grants & Contracts Accounting
  - Immediate access to all sponsored research projects
  - Project information with approved start/end dates
  - Current budget and expenditure information (May not include current day)
  - Current payroll information
  - Project Status
- Sponsored Programs Certification (Required for submission of proposals)
- Website Address: clemson.edu/fbis
QUESTIONS