SCIENCE RESEARCH EXPENDITURES BY FISCAL YEAR

SCIENCE Research Expenditures

$-$ $5,000,000 $10,000,000 $15,000,000 $20,000,000 $25,000,000

FY 17  FY 18  FY 19 Preliminary
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
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Post Award Manager
210 Long Hall
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Departments/Centers:
0978 – Physics and Astronomy

Stephanie Duncan
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Post Award Accountant
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Departments/Centers:
0973 – Chemistry
0975 – Mathematical & Statistical Sciences

Melissa Bowman
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Post Award Accountant
210 Long Hall
864-656-9949

Departments/Centers:
0314 – Biological Sciences
0322 – CU Life Science Outreach Center
0318 – Genetics and Biochemistry
0340 – Center for Human Genetics
0386 – CU EPIC
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/dischurement 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 or co-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

<table>
<thead>
<tr>
<th>Office Supplies</th>
<th>Entertainment Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Furniture</td>
<td>Personal Goods</td>
</tr>
<tr>
<td>Memberships &amp; Dues</td>
<td>Gifts/Souvenirs</td>
</tr>
<tr>
<td>Alcoholic Beverages</td>
<td>First Class Airfare</td>
</tr>
</tbody>
</table>
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 project end date 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
Sponsored Compensation Verification

- 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
Sponsored Compensation Verification

• Only lead PIs will approve/modify reports

• Salary amounts rather than effort percentages will be displayed

• Navigation
  • Log in to PeopleSoft Financials
  • Main Menu > Sponsored Comp. Verification
Sponsored Compensation Verification

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 College Post-Award Office

• 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
- Website Address: clemson.edu/fbis
QUESTIONS