Overview

As research funds are awarded to individual Principal Investigators and/or to the institution, the university has a stewardship responsibility to ensure the funds are utilized for the designated purposes for which they are awarded and to comply with corporate and sponsor policies and guidelines. This shared responsibility is distributed to several stakeholders, including the Principal Investigator, the departments and faculties, Financial Services and other central operations.

Principal Investigator/Account Holder:
- Provide written authorization for all expenditures charged to their research projects or where applicable, provide written delegation of signing authority.
- Ensure that individuals with delegated signing authority understand and comply with University and sponsor requirements.
- Use the award only for the designated purposes for which the award was made.
- Ensure that all expenditures comply with University and funding agency policies, procedures and guidelines.
- Ensure that sufficient funds are available to cover all expenditures and resolve any over-expenditure in a timely manner in accordance with the University’s Administrative Policy 7.11 (Over-Expenditure of Research Accounts).
- Monitor and review on a regular basis all financial transactions that have been charged to their projects and communicate any discrepancies to their department administrator and/or Research Finance.
- Abide by the University of Western Ontario’s Research Policies including the requirement of meeting all regulations regarding the use of animal subjects, human subjects and bio-hazardous materials and other Administrative Policies and Procedures as appropriate.
- Submit any supporting documentation required by University policy or sponsor guidelines, where necessary.
- Review and sign financial reports as required by the sponsor.
- Submit all technical, scientific and/or progress reports by the prescribed deadlines as required by the sponsor.
- Promptly notify Research Development & Services of any change in their employment status for the duration of the project.
- Co-operate in the investigation of any allegation of research misconduct or misuse of funds as it relates to their research project(s).

Department Chair and/or Faculty Dean:
- Support and promote adherence to corporate, government and sponsor policies, practices and guidelines.
- Provide approval of travel and expense claims submitted by Account Holders under his/her authority.
- Address concerns/issues in a timely manner as brought forward by department administrators, Research Finance or Research Development Services with regards to specific research projects and/or Account Holders.
- Accept resource and financial commitment entailed by the Account Holders’ research activity including over-expenditures as per MAPP policy 7.11 (Over-Expenditure of Research Accounts).

Department/Faculty Administrators:
- Ensure written authorization is received from Account Holders or their delegated signing authorities (as documented) before processing transactions against their research projects. This authorization must be retained for audit purposes or for review by Research Finance, Internal Audit and/or the sponsor.
- Ensure university policies and sponsor guidelines are followed when procuring goods and services or authorizing expenditures against research projects.
- Ensure expenditures are not processed against or transferred to projects that are fully spent.
• If future funding is secured, expenditures may be applied to a fully spent project only up to the limit of 25% of the subsequent year’s funding. Amounts beyond this limit cannot be applied unless there is an approved *Continued Spending on an Over-Expended Research Account form* on file with Research Finance.

• Ensure travel and expense claims are reviewed for completeness, accuracy, eligibility and the required supporting documentation as per university policy and sponsor guidelines.

• Ensure travel and expense claims have one-over-one approval from the individual to whom the claimant reports.

• Promptly review and distribute monthly research financial statements to Account Holders or if applicable, remind Principal Investigators their monthly statements are ready for review.

• Ensure timely processing of changes/adjustments within the Financial and HR systems, including salary appointment notices and correcting journal entries, with attention to month end and year end deadlines.

• Forward relevant notices from Research Finance to Principal Investigators and/or Account Holders.

• Investigate and resolve any discrepancies brought to their attention, following up with Research Finance, Procurement, Payroll or General Accounting where applicable.

• Advise the department Chair or Dean in a timely manner of any issues that are not being addressed by the Account Holder (i.e. over expended projects, sign off of financial reports, submission of progress/technical reports).

• Review over expended projects with the Account Holders and clear in a timely manner.

• Advise Research Development & Services of employment status changes for any Account Holder.

**Research Finance and Financial Services:**

• Review the financial terms of research agreements and contracts.

• Create speedcodes, activate projects in the financial ledger and notify the account holder and respective department/faculty administrator.

• Liaise with sponsor representatives on issues of eligibility and compliance, and seek clarification of sponsor specific guidelines.

• Monitor the spending activity to ensure eligibility and compliance with the terms of the contract and/or sponsor guidelines.

• Monitor receipt of funds and invoice sponsors where applicable.

• Provide clarification of sponsor guidelines to Principal Investigators and administrators.

• Release funding to co-investigators/collaborators at partner institutions once related paperwork and sign offs are in place.

• Provide account holders and department/faculty administrators with systems access to monthly financial statements and to the General Ledger for up to date balances and daily transactional inquiries.

• Place projects on *HOLD*
  - when over expended projects have not received approval from the department/faculty for continued spending,
  - in cases of non-compliance with sponsor guidelines or contract conditions,
  - if extensions have not been approved,
  - as directed by Research Development and Services when certifications have expired (animal, human, bio-hazard).

• Work with Principal Investigators and department administrators to resolve issues that have caused a project to be placed on *HOLD*.

• Prepare and submit to the sponsor all required financial reports with supporting documentation as necessary.

• Facilitate audits.

• Advise Account Holders of unpaid invoices beyond 90 days.

• Advise department Chairs or Deans of any issues that are not being addressed in a timely manner by Account Holders (i.e. over expended accounts, sign off of financial reports, late submission of progress/technical reports).