

**UNIVERSITY RESEARCH ADMINISTRATION
FINANCIAL ROLES AND RESPONSIBILITIES MATRIX - WORK IN PROGRESS 10/03/2013**

| Yale | | Roles | | | | | | | | | | | | | |
|--|--|-------------------|-----------------|-------|------|----------------|---------------------|-----|------|-----|---------|------------------------|--------------------|-----|------------|
| | | Department/School | | | | Central | | | | | | Other | | | |
| | | PI | Business Office | Chair | Dean | Internal Audit | Controller's Office | OCR | GCFA | GCA | PROVOST | Clinical Trials Office | Development Office | RCC | AVP or ORA |
| Policy | Responsibilities | | | | | | | | | | | | | | |
| I. GENERAL RESEARCH ADMINISTRATION ACTIVITIES AND SUPPORT | | | | | | | | | | | | | | | |
| Strategic | | | | | | | | | | | | | | | |
| | Direct and guide the Institution's research mission | | | | | | | | | | | | | | ✓ |
| | Nurture technology related relationships and partnerships with industry and government. | | | | | | | ✓ | | | | | | | ✓ |
| Compliance - General | | | | | | | | | | | | | | | |
| | Develop and implement a comprehensive research compliance program | | | | | | | | | | | | | | ✓ |
| | Disseminate compliance information and new regulations to the research community | | | | | | | | | ✓ | | | | | ✓ |
| | Serve as advisor to research administration units on key compliance topics | | | | | | | | | ✓ | | | | | ✓ |
| | Comply with Institution policies on misconduct in research | ✓ | | | | ✓ | | | | | | | | | ✓ |
| | Comply with federal, state and Institution policies and regulations governing sponsored programs | ✓ | ✓ | ✓ | ✓ | | | ✓ | ✓ | ✓ | | ✓ | | | ✓ |
| | Determine appropriate responses to incidents of non-compliance | | | | ✓ | ✓ | | | | | | | | | ✓ |
| | Act as liaison with federal regulatory agencies during external compliance reviews | | | | | | | | | | | | | | ✓ |
| | Serve as expert resources on knowledge of federal and other sponsor regulations | | | | | | | | ✓ | ✓ | | | | | ✓ |
| | Review current practices to identify research compliance risks | | | | | | | | | ✓ | | | | ✓ | ✓ |
| | Communicate and network with peer institutions | | | | | ✓ | | ✓ | ✓ | ✓ | | | | | ✓ |
| | Monitor federal compliance requirements to develop & implement compliance audit workplans | | | | | ✓ | | | | | | | | | ✓ |
| | Coordinate the A-133 audit | | | | | | | ✓ | | ✓ | | | | | ✓ |
| | Coordinate all financial audits | | | | | | | ✓ | | ✓ | | | | | |
| | Coordinate pre-award audits | | | | | | | | | | ✓ | | | | |
| Cost Reimbursement | | | | | | | | | | | | | | | |
| 1410 | Prepare and negotiate F&A cost rate proposal | | | | | | | ✓ | | ✓ | | | | | ✓ |
| | Prepare and negotiate fringe benefit rate | | | | | | | ✓ | | ✓ | | | | | ✓ |
| 1410 | Communicate F&A rate to Institution personnel | | | | | | | ✓ | | | ✓ | | | | ✓ |
| 1410 | Calculate Service Center recharge rates | | | | | | | | | ✓ | | | | | |
| 1410 | Approve Service Center recharge rates | | | | | | | | | ✓ | | | | | |
| 1410 | Review revenue & expenses of each service center for compliance with federal regulations | | | | | | | | | ✓ | | | | | |
| 1410 | Conduct audits of service centers for compliance with University Policy | | | | | ✓ | | | | | | | | | |
| 1410 | Monitor Service Center billing activities | | | | | | | | | ✓ | | | | | |
| Pre Proposal Support | | | | | | | | | | | | | | | |
| | Identify funding opportunities | ✓ | | | | | | | | | ✓ | | | | |
| | Maintain database of proposal submissions | | | | | | | | | | ✓ | | | | |
| | Provide reports to administrators for tracking funding trends | | | | | | | | | | ✓ | | | | |
| | Assist with implementation of sponsor electronic grant processing systems | | | | | | | | | | ✓ | | | | |

KEY
 PI=Principal Investigator
 GCFA=Grants and Contracts Fin'l Admin
 GCA = Grants and Contracts Admin
 RCC=Research Compliance Committee
 RA=Office of Research Administration
 OCR=Office of Cooperative Research

**UNIVERSITY RESEARCH ADMINISTRATION
FINANCIAL ROLES AND RESPONSIBILITIES MATRIX - WORK IN PROGRESS 10/03/2013**

| Policy | Responsibilities | Roles | | | | | | | | | | | | | |
|---|---|-------------------|-----------------|-------|------|----------------|---------------------|-----|------|-----|---------|------------------------|--------------------|-----|------------|
| | | Department/School | | | | Central | | | | | | | Other | | |
| | | PI | Business Office | Chair | Dean | Internal Audit | Controller's Office | OCR | GCFA | GCA | PROVOST | Clinical Trials Office | Development Office | RCC | AVP or ORA |
| II. PROPOSAL DEVELOPMENT AND BUDGETING | | | | | | | | | | | | | | | |
| General | | | | | | | | | | | | | | | |
| 1405 | Identify those types of expenses needed to conduct the project as proposed and awarded | ✓ | | | | | | | | | | | | | |
| 1310 | Ensure that all proposal submissions to GCA indicate eligible individuals as PI, co-PI or program director and have received the appropriate prior approvals | | ✓ | | | | | | | | | | | | |
| 1310 | Verify that all proposal submissions contain an eligible individual as PI, co-PI or program director and ensure that the eligible individual(s) have requisite training, resources, and effort to devote to the sponsored project | | | ✓ | ✓ | | | | | ✓ | ✓ | | | | ✓ |
| | Verify that there is some level of effort included in proposal per regulations | ✓ | ✓ | | | | | | | ✓ | | | | | |
| | Identify and communicate required training courses for PI | | | | | | | | | | | | | | ✓ |
| 1310 | Approve any exceptions to PI eligibility requirements | | | ✓ | ✓ | | | | | | ✓ | | | | ✓ |
| 1403 | Provide guidance to PIs and business managers in drafting sponsored project proposals that include administrative or clerical salaries or other departmental expenses required to support the proposed project | | | | | | | | | ✓ | | | | | |
| | Provide proposal forms and application materials | | ✓ | | | | | | | ✓ | | | | | |
| | Ensure that the proposal gets to Preaward by internal deadline | ✓ | ✓ | | | | | | | | | | | | |
| | Review and agree to proposal or application terms and conditions, as well as agency rules and regulations | | | ✓ | | | | | | ✓ | | | | | |
| | Confirm that the entire proposal meets administrative requirements outlined in the application instructions | | ✓ | ✓ | | | | | | ✓ | | | | | |
| Technical Proposal | | | | | | | | | | | | | | | |
| | Prepare technical proposal | ✓ | | | | | | | | | | | | | |
| | Identify the need for subcontracts | ✓ | | | | | | | | ✓ | | | | | |
| | Identify and request on- or off-campus space needed in addition to that already assigned to the PI | ✓ | | ✓ | | | | | | | | | | | |
| | Request modifications or renovations to <u>on-campus</u> space if necessary | ✓ | ✓ | ✓ | | | | | | | | | | | |
| | Request modifications or renovations to <u>off-campus</u> space if necessary | ✓ | ✓ | ✓ | | | | | | | | | | | |
| | Complete the appropriate forms from the IRB, IACUC, Chemical and Biological Safety Committee, or Radiation Safety Committee, etc. | ✓ | ✓ | | | | | | | | | | | | |
| | Identify conflicts of interest and commitment and prepare COI disclosures | ✓ | | | | | | | | | | | | | |
| | Present proposal for review /approval by appropriate external peer review group | ✓ | | | | | | | | | | | | | |
| | Conduct department or administrative unit review of proposal relative to scientific merit, resource utilization or other department-specific concerns | | | ✓ | ✓ | | | | | | | | | | |

KEY
 PI=Principal Investigator
 GCFA=Grants and Contracts Fin'l Admin
 GCA = Grants and Contracts Admin
 RCC=Research Compliance Committee
 RA=Office of Research Administration
 OCR=Office of Cooperative Research

**UNIVERSITY RESEARCH ADMINISTRATION
FINANCIAL ROLES AND RESPONSIBILITIES MATRIX - WORK IN PROGRESS 10/03/2013**

| Yale | | Roles | | | | | | | | | | | | | |
|--------|---|-------------------|-----------------|-------|------|----------------|---------------------|-----|------|-----|---------|------------------------|--------------------|-----|------------|
| | | Department/School | | | | Central | | | | | | | Other | | |
| | | PI | Business Office | Chair | Dean | Internal Audit | Controller's Office | OCR | GCFA | GCA | PROVOST | Clinical Trials Office | Development Office | RCC | AVP or ORA |
| Policy | Responsibilities | | | | | | | | | | | | | | |
| | Proposal Budget | | | | | | | | | | | | | | |
| | Prepare proposal budget and budget justification commensurate with sponsor and Institution policies | ✓ | ✓ | | | | | | | | | | | | |
| 1403 | Provide guidance and assistance as needed to PIs and others for proposal and budget preparation | | ✓ | | | | | | | | ✓ | | | | |
| 1311 | Ensure that salary letters are provided on an annual basis to faculty indicating the approved institutional base salary | | | ✓ | ✓ | | | | | | ✓ | | | | |
| 1311 | Retain copies of appointment and salary letters for audit purposes | | ✓ | | | | | | | | | | | | |
| 1311 | Ensure all requests for salary support in sponsored project proposals are based on the individual's correct institutional base salary | ✓ | | | | | | | | | | | | | |
| 1311 | Review proposal budgets for accurate salary requests | | ✓ | | | | | | | | | | | | |
| 1316 | Provide reasonable estimates of effort in order to carry out the aims of the proposals and fulfill other University obligations | ✓ | | | | | | | | | | | | | |
| 1316 | Provide a minimum of 1% or more in all proposals (unless sponsor policies permit otherwise) | ✓ | | | | | | | | | | | | | |
| | Verify available PI effort for project | ✓ | ✓ | ✓ | | | | | | | | | | | |
| 1316 | For 9-month faculty, receive prior approval of the chair and dean/provost in order to earn up to three full summer months of salary on sponsored projects for effort expended on those awards during the summer | ✓ | | | | | | | | | | | | | |
| 1403 | Consult with GCA regarding the appropriateness of including administrative and clerical salaries and other departmental expenses in proposals | ✓ | | | | | | | | | | | | | |
| | Request cost sharing funds according to Institution policy. | ✓ | | | | | | | | | | | | | |
| | Request matching funds or identify in-kind contributions according to Institution policy | ✓ | | | | | | | | | | | | | |
| 1308 | Identify and evaluate issues related to program income | ✓ | ✓ | | | | | | | ✓ | ✓ | | | | |
| 1308 | Verify that budget items are in accordance with OMB Circular A-21 (which also includes cost accounting standards) | ✓ | ✓ | | | | | | | | ✓ | | | | |
| 1308 | Select the appropriate facilities and administrative rate and fringe benefit rate | ✓ | | | | | | | | | ✓ | | | | |
| 1308 | Request a facilities and administrative cost waiver, if appropriate | ✓ | | | | | | | | | ✓ | | | | |
| 1308 | Approve a facilities and administrative cost waiver, if appropriate | | | | ✓ | | | | | | ✓ | | | | |
| 1308 | Review proposal for anticipated program income | | | | | | | | | | ✓ | | | | |
| 1308 | Contact sponsor to discuss anticipated program income, if necessary | | | | | | | | | | ✓ | | | | |
| 1308 | Determine use of reportable program income | | | | | | | | | | ✓ | | | | |
| 1308 | Provide institutional oversight to record and report program income | | | | | | | | | ✓ | | | | | |

KEY
 PI=Principal Investigator
 GCFA=Grants and Contracts Fin'l Admin
 GCA = Grants and Contracts Admin
 RCC=Research Compliance Committee
 RA=Office of Research Administration
 OCR=Office of Cooperative Research

**UNIVERSITY RESEARCH ADMINISTRATION
FINANCIAL ROLES AND RESPONSIBILITIES MATRIX - WORK IN PROGRESS 10/03/2013**

| Yale | | Roles | | | | | | | | | | | | | |
|--|--|-------------------|-----------------|-------|------|----------------|---------------------|-----|------|-----|---------|------------------------|--------------------|-----|------------|
| | | Department/School | | | | Central | | | | | | | Other | | |
| | | PI | Business Office | Chair | Dean | Internal Audit | Controller's Office | OCR | GCFA | GCA | PROVOST | Clinical Trials Office | Development Office | RCC | AVP or ORA |
| Policy | Responsibilities | | | | | | | | | | | | | | |
| 1308 | Verify that program income is recorded correctly | ✓ | ✓ | | | | | | ✓ | | | | | | |
| 1308 | Make decisions about how to handle situations when total program income offset is greater than total expenditures | | | | | | | | ✓ | | | | | | |
| 1308 | Determine whether program income is reportable or non-reportable | | | | | | | | ✓ | | | | | | |
| 1308 | Report program income to sponsor in financial reports | | | | | | | | ✓ | | | | | | |
| 1308 | Identify sources of actual and potential program income at the proposal stage | ✓ | ✓ | | | | | | | ✓ | | | | | |
| 1308 | Complete required program income sections in grant proposal, as necessary | ✓ | ✓ | | | | | | | | | | | | |
| 1308 | Develop plan for using program income | ✓ | | | | | | | | | | | | | |
| 1308 | Discuss anticipated program income with the department administrator | ✓ | | | | | | | | | | | | | |
| 1308 | Address account balance issues at final project termination | ✓ | | | | | | | | | | | | | |
| 1308 | Assist PI in calculation prices | | ✓ | | | | | | | | | | | | |
| 1308 | Bill for products or services which produce program income | | ✓ | | | | | | | | | | | | |
| 1308 | Reconcile revenue invoiced or submitted against financial reports | | ✓ | | | | | | | | | | | | |
| 1308 | Monitor levels of Program income in account and any limits that are set by the sponsor | | ✓ | | | | | | | | | | | | |
| 1308 | Properly deposit income received in accordance with the University's revenue policy | | ✓ | | | | | | | | | | | | |
| 1308 | Monitor expenditure levels in project to ensure that program income is spent first | | ✓ | | | | | | | | | | | | |
| 1308 | Reconcile revenue invoiced or submitted against financial reports | | ✓ | | | | | | ✓ | | | | | | |
| III. PROPOSAL REVIEW, APPROVAL AND PROCESSING | | | | | | | | | | | | | | | |
| 1311 | Review and approve proposals (including budgets) requesting funding from external sponsors | | | | | | | | | ✓ | | | | | |
| | Review proposals to ensure that they are consistent with the Institution mission/policies | | | ✓ | | | | | | ✓ | | | | | |
| 1316 | Review proposed sponsored activity to assure other activities required of faculty member will not conflict with proposed effort commitment | | | ✓ | | | | | | | | | | | |
| | Review and accept proposals with special requests (e.g., multiple departments) | | | ✓ | ✓ | | | | | ✓ | | | | | |
| | Approve request for additional space or modifications or renovations to existing space | | | ✓ | ✓ | | | | | | | | | | |
| | Approve technical proposal | | | ✓ | ✓ | | | | | | | | | | |
| | Approve proposal budget and its justification | | | | | | | | | ✓ | | | | | |
| 1316 | Approve department funds to be used for matching funds, mandatory cost sharing and voluntary cost sharing | | | ✓ | | | | | | | | | | | |
| 1316 | Approve Dean's funds to be used for matching funds, mandatory cost sharing and voluntary cost sharing | | | | ✓ | | | | | | | | | | |
| | Confirm that matching funds and cost sharing are documented and approved | | | | | | | | | ✓ | | | | | |


KEY
 PI=Principal Investigator
 GCFA=Grants and Contracts Fin'l Admin
 GCA = Grants and Contracts Admin
 RCC=Research Compliance Committee
 RA=Office of Research Administration
 OCR=Office of Cooperative Research

**UNIVERSITY RESEARCH ADMINISTRATION
FINANCIAL ROLES AND RESPONSIBILITIES MATRIX - WORK IN PROGRESS 10/03/2013**

| Yale | | Roles | | | | | | | | | | | | | |
|--|--|-------------------|-----------------|-------|------|----------------|---------------------|-----|------|-----|---------|------------------------|--------------------|-----|------------|
| | | Department/School | | | | Central | | | | | | | Other | | |
| | | PI | Business Office | Chair | Dean | Internal Audit | Controller's Office | OCR | GCFA | GCA | PROVOST | Clinical Trials Office | Development Office | RCC | AVP or ORA |
| Policy | Responsibilities | | | | | | | | | | | | | | |
| | Establish the project account and cost sharing account if necessary in the financial system and notify the PI and Business Office | | | | | | | | ✓ | | | | | | |
| 1316 | Review awards to ensure that appropriate cost sharing accounts are created for both mandatory and voluntary committed cost sharing | | | | | | | | ✓ | | | | | | |
| | Key in the budget into the system | | ✓ | | | | | | | | | | | | |
| | Track award data | | ✓ | | | | | ✓ | ✓ | | | | | | |
| V. FINANCIAL MANAGEMENT OF AWARDS | | | | | | | | | | | | | | | |
| Budget and Cash Management | | | | | | | | | | | | | | | |
| | Establish appropriate security in general ledger | | ✓ | | | | ✓ | | | | | | | | |
| | Initiate non-salary purchases | | ✓ | | | | | | | | | | | | |
| | Prepare single source justification for purchases, if necessary | ✓ | ✓ | | | | | | | | | | | | |
| | Set up payroll on grants | | ✓ | | | | | | | | | | | | |
| 1311 | Ensure that entries into Labor Distribution are correct based on an individual's institutional base salary | | ✓ | | | | | | | | | | | | |
| 1316 | Ensure that sponsor imposed salary caps are calculated correctly and salaries are recorded properly in a cost sharing account | | ✓ | | | | | | | | | | | | |
| 1316 | Provide PIs with salary distribution and effort commitment information to facilitate charging instructions for sponsored projects | | ✓ | | | | | | | | | | | | |
| 1403 | Assist departments in determining appropriate treatment of direct vs. F&A types of costs | | | | | | | ✓ | ✓ | | | | | | |
| 1405 | Assist the PI in reviewing the terms and conditions of the sponsored agreement and University policy to determine if an expense is specifically prohibited from being charged to the award | | ✓ | | | | | | ✓ | ✓ | | | | | |
| | Verify that expenditures meet A-21 requirements at the time they are requested | | ✓ | | | | | | | | | | | | |
| | Perform periodic review of grant transactions for appropriateness and adherence to federal, state and local regulations | ✓ | ✓ | | | ✓ | | | ✓ | | | | | ✓ | |
| | Establish policy and procedures that ensure the accuracy and timeliness of all financial transactions posting to the general ledger | | | | | | ✓ | | ✓ | | | | | ✓ | |
| | Initiate request for rebudgeting and prepare documentation | ✓ | ✓ | | | | | | | ✓ | | | | | |
| | Review rebudgeting requests and either approve them or return them for issue resolution | | | | | | | | | ✓ | | | | | |
| 4209 | Maintain responsibility for all equipment purchased | ✓ | ✓ | ✓ | ✓ | | | | | | | | | | |
| 4209 | Ascertain that the sale, transfer or release of equipment is satisfactory to the school or department | ✓ | ✓ | ✓ | ✓ | | | | | | | | | | |
| 4209 | Report all changes in status of equipment to GCFA | ✓ | ✓ | ✓ | ✓ | | | | | | | | | | |
| 4209 | Determine the rights of any sponsor with regard to equipment | | | | | | | | | ✓ | | | | | |

KEY
 PI=Principal Investigator
 GCFA=Grants and Contracts Fin'l Admin
 GCA = Grants and Contracts Admin
 RCC=Research Compliance Committee
 RA=Office of Research Administration
 OCR=Office of Cooperative Research

**UNIVERSITY RESEARCH ADMINISTRATION
FINANCIAL ROLES AND RESPONSIBILITIES MATRIX - WORK IN PROGRESS 10/03/2013**

|  | | Roles | | | | | | | | | | | | | |
|---|--|-------------------|-----------------|-------|------|----------------|---------------------|-----|------|-----|---------|------------------------|--------------------|-----|------------|
| | | Department/School | | | | Central | | | | | | | Other | | |
| | | PI | Business Office | Chair | Dean | Internal Audit | Controllor's Office | OCR | GCFA | GCA | PROVOST | Clinical Trials Office | Development Office | RCC | AVP or ORA |
| Policy | Responsibilities | | | | | | | | | | | | | | |
| 4209 | Determine that the title of equipment rests with the University | | | | | | | | | | | | | | |
| 4209 | Determine limitations upon the University's right to dispose of the equipment | | | | | | | | | | | | | | |
| 4209 | Execute the instrument of transfer of title (not involving a sale) of equipment to other institutions | | | | | | | | | | | | | | |
| 4209 | Maintain a Moveable Equipment Inventory (MEI) which lists all equipment by department | | | | | | | | | | | | | | |
| 4209 | Conduct a complete equipment inventory every two years | | | | | | | | | | | | | | |
| 4209 | Approve the sale of transfer of equipment to other Institutions | | | | | | | | | | | | | | |
| | Receive subcontractor invoices | | ✓ | | | | | | | | | | | | |
| | Approve that work was done by subcontractor | ✓ | | | | | | | | | | | | | |
| | Approve and process payment of subcontractor invoices | ✓ | ✓ | | | | | | | | | | | | |
| | Ensure that A-133 reports are received from sub-recipients | | | | | | | | | | | | | | |
| | Approve or recommend approval of carry forward of unexpended funds for specific awards | | | | | | | | | | | | | | |
| | Initiate the process of documenting cost sharing and/or matching | ✓ | ✓ | | | | | | | | | | | | |
| | Report cost sharing on sponsored awards | ✓ | ✓ | | | | | | | | | | | | |
| | Provide institutional oversight related to documenting cost sharing and/or matching | ✓ | | | | | | | | | | | | | |
| 1305 | Approve cost transfer requests for compliance with Institution policy | ✓ | | | | | | | | | | | | | |
| 1305 | Provide institutional oversight on cost transfers | | | | | | | | | | | | | | |
| 1305 | Provide guidance in interpretation of federal requirements with respect to cost transfers | | | | | ✓ | | | | | | | | | ✓ |
| 1305 | Monitor cost transfer activity and review transaction documentation for compliance | | | | | | | | | | | | | | |
| 1305 | Provide training on procedures and certify individuals to prepare and approve cost transfer transactions | | | | | | | | | | | | | | |
| 1305 | Require cost transfers to be reversed if they are unjustified, or are inadequately justified or documented if appropriate. | | | | | | | | | | | | | | |
| 1305 | Terminate access to cost transfer transaction processing for individuals with repeated unacceptable, inadequately documented or justified cost transfers if appropriate. | | | | | | | | | | | | | | |
| 1305 | Resolve questions regarding cost transfers | | | | | | | | | | | | | | |
| 1305 | Communicate with the dept business office to enable charges to be made correctly to the appropriate awards | ✓ | | | | | | | | | | | | | |
| 1305 | Review reports of sponsored program expenses regularly to identify errors in a timely manner and communicate required changes to the business office promptly | ✓ | | | | | | | | | | | | | |

KEY
 PI=Principal Investigator
 GCFA=Grants and Contracts Fin'l Admin
 GCA = Grants and Contracts Admin
 RCC=Research Compliance Committee
 RA=Office of Research Administration
 OCR=Office of Cooperative Research

**UNIVERSITY RESEARCH ADMINISTRATION
FINANCIAL ROLES AND RESPONSIBILITIES MATRIX - WORK IN PROGRESS 10/03/2013**

| <h1>Yale</h1> | | Roles | | | | | | | | | | | | | |
|---|---|-------------------|-----------------|-------|------|----------------|---------------------|-----|------|-----|---------|------------------------|--------------------|-----|------------|
| | | Department/School | | | | Central | | | | | | | Other | | |
| Policy | Responsibilities | PI | Business Office | Chair | Dean | Internal Audit | Controller's Office | OCR | GCFA | GCA | PROVOST | Clinical Trials Office | Development Office | RCC | AVP or ORA |
| 1305 | Request transfers of costs to sponsored projects which represent allocation of expenses or corrections of errors | ✓ | | | | | | | | | | | | | |
| 1305 | Provide written authorization for required cost transfers | ✓ | | | | | | | | | | | | | |
| 1305 | Maintain queries to be used by departments to monitor award activity | | | | | | ✓ | | | | | | | | |
| 1305 | Provide PI with timely monthly financial reports | | ✓ | | | | | | | | | | | | |
| 1305 | Assist PI in financial report reviews | | ✓ | | | | | | | | | | | | |
| 1305 | Ensure costs transfers requested by PI are performed promptly | | ✓ | | | | | | | | | | | | |
| 1305 | Advise PI about University policies and procedures, sponsor policies and procedures and regulations regarding the process of cost transfers | | ✓ | | | | | | | | | | | | |
| 1305 | Ensure that the preparer and the approver for cost transfers is not the same individual | | ✓ | | | | | | ✓ | | | | | | |
| 1305 | Ensure complete justifications of cost transfers | | ✓ | | | | | | | | | | | | |
| 1305 | Ensure retention of complete documentation of cost transfers | ✓ | ✓ | | | | | | | | | | | | |
| | Review proposed resolution of overdrafts and either approve them or return them for issue resolution | | ✓ | | | | | | ✓ | | | | | | |
| | Maintain local oversight for the project budget | | ✓ | | | | | | | | | | | | |
| | Review monthly financial reports to ensure compliance with A-21 requirements (allowable, allocable, reasonable) | ✓ | ✓ | | | | | | | | | | | | |
| | Prepare and submit invoices to sponsors | | | | | | | | ✓ | | | | | | |
| | Prepare and process letters of credit draws | | | | | | | | ✓ | | | | | | |
| | Prepare and submit billings for clinical trials | | | | | | | | ✓ | | | | | | |
| | Reconcile bank accounts where deposits are made and draws are received | | | | | | ✓ | | | | | | | | |
| | Receive payments from sponsors and deposit them in Institution accounts | | | | | | | | ✓ | | | | | | |
| | Resolve payment problems with late or non-payment by funding agencies | | | | | | | | ✓ | | | | | | |
| Financial & Management Reporting | | | | | | | | | | | | | | | |
| | Provide timely and accurate financial information/reports using the general ledger | | | | | | ✓ | | | | | | | | |
| | Use monthly reports for financial monitoring and identify and resolve errors on the account in a timely manner | | ✓ | | | | | | | | | | | | |
| | Provide interim financial reports to the sponsor and notify the principal investigator | | | | | | | | ✓ | | | | | | |
| | Prepare financial report for submission to sponsor | | | | | | | | ✓ | | | | | | |
| | Certify the financial report before submission to sponsor | ✓ | ✓ | | | | | | | | | | | | |
| 1301 | Ensure compliance with the award budget | | ✓ | | | | | | | | | | | | |

KEY
 PI=Principal Investigator
 GCFA=Grants and Contracts Fin'l Admin
 GCA = Grants and Contracts Admin
 RCC=Research Compliance Committee
 RA=Office of Research Administration
 OCR=Office of Cooperative Research

**UNIVERSITY RESEARCH ADMINISTRATION
FINANCIAL ROLES AND RESPONSIBILITIES MATRIX - WORK IN PROGRESS 10/03/2013**

| Yale | | Roles | | | | | | | | | | | | | |
|---|---|-------------------|-----------------|-------|------|----------------|---------------------|-----|------|-----|---------|------------------------|--------------------|-----|------------|
| | | Department/School | | | | Central | | | | | | | Other | | |
| | | PI | Business Office | Chair | Dean | Internal Audit | Controller's Office | OCR | GCFA | GCA | PROVOST | Clinical Trials Office | Development Office | RCC | AVP or ORA |
| Policy | Responsibilities | | | | | | | | | | | | | | |
| 1410 | Review the rates, revenues and expenses of each SSF and Recharge Center for compliance with federal regulations, and reasonableness of the fund balance | | | | | | | | | | | | | | |
| 1410 | Determine the treatment of F&A costs and equipment costs for each ISP | | | | | | | | | | | | | | |
| 1301 | Finalize charges with internal service providers and provide new charging instructions for ongoing expenses | | ✓ | | | | | | | | | | | | |
| 1301 | Prepare requests for no-cost-extension or carry forward request to sponsor and submit them thru GCA with a copy to GCFA | ✓ | ✓ | | | | | | | | | | | | |
| 1301 | Assist in resolving collection issues | | ✓ | | | | | | | | | | | | |
| 1301 | Clear all custom commitments and all outstanding procurement commitments prior to filing of final financial report | | ✓ | | | | | | | | | | | | |
| 1301 | Retain financial records according to the Records Retention Policy | | ✓ | | | | | | | | | | | | |
| 1301 | Notify PI and Business Office when award end date is within 60 days | | | | | | | | | | | | | | |
| 1301 | Review awards for unallowable costs, overdrafts, and remaining balances | ✓ | ✓ | | | | | | | | | | | | |
| 1301 | Review facilities and administrative charges | ✓ | ✓ | | | | | | | | | | | | |
| 1301 | Closes the Oracle project sponsored account once all financial obligations have been satisfied | | | | | | | | | | | | | | |
| 1301 | Remove accounts receivable balances from the general ledger after verification that all cash has been collected or drawn | | | | | | | ✓ | | | | | | | |
| VI. NON-FINANCIAL MANAGEMENT OF AWARDS | | | | | | | | | | | | | | | |
| Scientific/Program Management | | | | | | | | | | | | | | | |
| | Conduct the sponsored project | ✓ | | | | | | | | | | | | | |
| | Complete and submit timely interim technical/progress reports | ✓ | | | | | | | | | | | | | |
| | Initiate material transfer agreements | ✓ | | | | | | | ✓ | | | ✓ | | | |
| | Review and approve incoming materials transfer agreements | | | | | | | | | | | ✓ | | | |
| | Complete the progress report for non-competitive renewals | ✓ | ✓ | | | | | | | | | | | | |
| | Provide oversight for all research activity | ✓ | | | | | | | | | | | | | |
| | Provide local oversight over appointment of individuals to the project | ✓ | ✓ | | | | | | | | | | | | |
| | Initiate programmatic changes to the project | ✓ | | | | | | | | | | | | | |
| | Review programmatic changes to the project | ✓ | | | | | | | | | | | | | |
| | Provide institutional endorsement to the sponsor for requests for administrative or programmatic changes initiated by the principal investigator | | | | | | | | | | | | | | ✓ |
| Effort Reporting | | | | | | | | | | | | | | | |
| 1315 | Distribute effort reports | | | | | | | | | | | | | | ✓ |
| 1315 | Complete effort report | ✓ | | | | | | | | | | | | | |
| 1315 | Track current and pending effort commitments | | ✓ | | | | | | | | | | | | ✓ |

KEY
 PI=Principal Investigator
 GCFA=Grants and Contracts Fin'l Admin
 GCA = Grants and Contracts Admin
 RCC=Research Compliance Committee
 RA=Office of Research Administration
 OCR=Office of Cooperative Research

**UNIVERSITY RESEARCH ADMINISTRATION
FINANCIAL ROLES AND RESPONSIBILITIES MATRIX - WORK IN PROGRESS 10/03/2013**

| Yale | | Roles | | | | | | | | | | | | | |
|--------|---|-------------------|-----------------|-------|------|----------------|---------------------|-----|------|-----|---------|------------------------|--------------------|-----|------------|
| | | Department/School | | | | Central | | | | | | Other | | | |
| | | PI | Business Office | Chair | Dean | Internal Audit | Controller's Office | OCR | GCFA | GCA | PROVOST | Clinical Trials Office | Development Office | RCC | AVP or ORA |
| Policy | Responsibilities | | | | | | | | | | | | | | |
| 1315 | Provide information to facilitate compliance with effort reporting policy | | ✓ | | | | ✓ | | ✓ | | | | | | ✓ |
| 1315 | Provide local oversight for effort certification | | ✓ | | | | | | ✓ | | | | | | |
| 1315 | Collect and maintain official records of effort reporting | | ✓ | | | | | | ✓ | | | | | | |
| 1315 | Develop and implement activity reporting policies and procedures | | | | | | | | ✓ | | | | | | |
| 1315 | Provide guidance in interpretation of federal requirements | | | | | | | | ✓ | | | | | | ✓ |
| 1315 | Generate activity reports for department administrators to distribute | | | | | | | | ✓ | | | | | | |
| 1315 | Monitor compliance with reporting requirements | | | | | | | | ✓ | | | | | | |
| 1315 | Provide training on activity reporting policies and procedures. | | | | | | | | ✓ | | | | | | |
| 1315 | Review proposed activity and submit requests for sponsor approval or revisions to effort commitments | | | | | | | | | ✓ | | | | | |
| 1315 | Oversee the activity planning, confirmation process, and overall compliance with this policy in his/her department | | | ✓ | | | | | | | | | | | |
| 1315 | Oversee distribution of activity reports to faculty and PI; provides information on personnel charged to grants | | ✓ | | | | | | | | | | | | |
| 1315 | Advise faculty and staff on activity reporting policies and procedures and how to apply them | | ✓ | | | | | | ✓ | | | | | | |
| 1315 | Collect certified reports from faculty, PI and others and retain them according to institutional document retention policies. | | ✓ | | | | | | | | | | | | |
| 1315 | Oversee execution of accounting adjustments to ensure federal funds are charged appropriately based on activity | | ✓ | | | | | | | | | | | | |
| 1315 | Monitors to ensure minimum mandatory activity requirements are met | | ✓ | | | | | | | | | | | | |
| 1315 | Have final responsibility for the financial management of their sponsored projects | ✓ | | | | | | | | | | | | | |
| 1315 | Understand and comply with sponsor requirements for notifications regarding changes in personnel and activity | ✓ | | | | | | | | | | | | | |
| 1315 | Ensure that commitments of activity for all awarded personnel on federal grants on awards are met within the flexibility allowed in the sponsor's guidelines | ✓ | | | | | | | | | | | | | |
| 1315 | Certifies their own effort and certifies staff effort or designates someone with a suitable means of verification that the work was provided to certify staff | ✓ | | | | | | | | | | | | | |
| 1315 | Certifies effort in a timely manner | ✓ | | | | | | | | | | | | | |
| 1315 | Communicates with project directors on multidisciplinary/multi institutional awards to ensure commitment of activity has been met | ✓ | | | | | | | | | | | | | |
| 1315 | Certify personal activity in a timely manner and if designated by PI, certify the activity of their staff personnel | ✓ | | | | | | | | | | | | | |

KEY
 PI=Principal Investigator
 GCFA=Grants and Contracts Fin'l Admin
 GCA = Grants and Contracts Admin
 RCC=Research Compliance Committee
 RA=Office of Research Administration
 OCR=Office of Cooperative Research

**UNIVERSITY RESEARCH ADMINISTRATION
FINANCIAL ROLES AND RESPONSIBILITIES MATRIX - WORK IN PROGRESS 10/03/2013**

| Yale | | Roles | | | | | | | | | | | | | |
|-----------------------------|---|-------------------|-----------------|-------|------|----------------|---------------------|-----|------|-----|---------|------------------------|--------------------|-----|------------|
| | | Department/School | | | | Central | | | | | | | Other | | |
| | | PI | Business Office | Chair | Dean | Internal Audit | Controller's Office | OCR | GCFA | GCA | PROVOST | Clinical Trials Office | Development Office | RCC | AVP or ORA |
| Policy | Responsibilities | | | | | | | | | | | | | | |
| 1315 | Notify departmental administrators to make accounting adjustments as needed and ensure that minimum mandatory activity requirements are met | ✓ | | | | | | | | | | | | | |
| 1315 | Provide notifications of reduction or changes in activity to departmental administrators | ✓ | | | | | | | | | | | | | |
| 1316 | Assist PI with the preparation of requests to sponsors regarding the reduction of effort | | ✓ | | | | | | | | | | | | |
| 1316 | Review and approve University requests for reductions of effort as required by sponsor terms and conditions | | | | | | | | | ✓ | | | | | |
| 1315 | Obtain approval for resulting budgetary changes as needed | ✓ | | | | | | | | | | | | | |
| 1315 | Ensure compliance with effort reporting policy | ✓ | | | | | | | ✓ | | | | | | |
| VII. AWARD CLOSE OUT | | | | | | | | | | | | | | | |
| 1301 | Notify the PI of the need for completion and submission of the final technical report | | | | | | | | ✓ | ✓ | | | | | |
| 1301 | Prepare and submit timely final technical/progress reports | ✓ | | | | | | | | ✓ | | | | | |
| 1301 | Work with units on delinquent reports when notified by agency | | | | | | | | ✓ | ✓ | | | | | |
| 1301 | Resolve overdrafts | ✓ | ✓ | | | | ✓ | | ✓ | | | | | | |
| 1301 | Approve resolution of overdrafts | ✓ | ✓ | ✓ | | | | | | | ✓ | | | | |
| 1301 | Provide information for closing financial reports | | | | | | | | ✓ | | | | | | |
| 1301 | Review, certify and accept final financial report | ✓ | | | | | | | | | | | | | |
| 1301 | Prepare and approve the final financial report and notify the PI | | | | | | | | ✓ | | | | | | |
| 1301 | Request from sponsor that remaining balances be carried forward | | | | | | | | ✓ | | | | | | |
| 1301 | Provide information on other closing reports, such as for patents and on equipment | ✓ | | | | | | | | ✓ | | | | | |
| 1301 | Retain the scientific data | ✓ | | | | | | | | | | | | | |
| 1301 | Maintain the official Institution record | ✓ | ✓ | | | | | | ✓ | ✓ | | | | | |
| 1301 | Resolve issues related to late payment and problems with collection of awarded funds | | | | | | | | | ✓ | | ✓ | | | |
| 1301 | Review and provide guidance for completion of patent reports | ✓ | | | | | | | ✓ | | ✓ | | | | |
| 1301 | Delete or inactivate the account | | | | | | | | ✓ | | | | | | |

KEY
 PI=Principal Investigator
 GCFA=Grants and Contracts Fin'l Admin
 GCA = Grants and Contracts Admin
 RCC=Research Compliance Committee
 RA=Office of Research Administration
 OCR=Office of Cooperative Research