

The following outlines the roles and responsibilities related to the financial accounting of your sponsored award. If you have any questions, please contact osp@seattleu.edu. Thank you!

Principal Investigator

Principal Investigators (PIs) are responsible for their sponsored awards, including the management of the day-to-day operations of their award budgets. Budgets should be reconciled on a regular basis to provide reasonable assurance that transactions are necessary, reasonable, allocable, allowable, and consistently treated. Specifically, PIs are responsible for:

- Reviewing and approving the budget input form for the original budget and for any budget changes
- Spending award funds compliant with award terms and sponsor and university policies and processes (see [Expenditure Guide](#) for guidance)
- Adhering to SU contract review and procurement policies and obtaining bids, as necessary
- Documenting purchases (with receipts or other source documentation)
- Reviewing and approving subcontractor and subawardee invoices, as applicable
- Completing and submitting appropriate financial forms such as the sole source justification form, cost transfer justification form and institutional prior approval form, as applicable
- Reviewing and certifying quarterly financial reports provided by the Associate Controller
- Reviewing and certifying the annual Review of Compensation Charges, if applicable
- Identifying and resolving budget overruns in coordination with your budget manager via a journal entry and cost transfer justification form
- Initiating and proposing rebudgets of the approved grant budget using the Institutional Prior Approval Form
- Completing the Closeout Form at the end of the project certifying all financials are in order

Divisional Budget Manager

The budget manager is available on a limited basis to support the PI with their responsibilities in carrying out their sponsored awards as detailed above. Specifically, Budget Managers are responsible for:

- Assisting in the preparation of and approving financial forms such as the Payroll Action Form and Faculty Stipend Request; Journal Entry and Cost Transfer Justification form; and Budget Input Form
- Supporting PIs with budget reconciliation, SU procurement processes, and rebudgets
- Reviewing and certifying quarterly financial reports provided by the Associate Controller
- Reviewing and certifying the Closeout Form

Sponsored Research Officer

The Sponsored Research Officer (SRO) serves as a resource to PIs and Budget Managers throughout the administration of their award and is the primary liaison with the sponsor. Specifically, SROs are responsible for:

- Requesting the establishment of a new account when an award is received

- Setting up the initial budget input form and updating upon changes affecting the award budget
- Reviewing and supporting development of prior approval requests (such as rebudgets, changes in personnel or timeline), coordinating approvals with the sponsor as needed, and approving or denying such requests
- Initiating sponsored award closeout using the Closeout Form

Associate Controller

The Associate Controller maintains the official financial records for the university, including sponsored awards. Specifically, the Associate Controller is responsible for:

- Additional review of expenses to ensure they are necessary, allowable, reasonable, and allocable to the grant as well as in adherence with SU policies and, if applicable, Uniform Guidance
- Final review of Cost Transfer Justifications and processing Journal Entries
- Reviewing and documenting suspension and debarment compliance for all spending on federal awards
- Reviewing rebudgets and update grant budget within financial system
- Providing ad hoc financial reports, quarterly financial reports for audit certification and annual payroll certification report, and final financial reports for PI and University grant personnel
- Submitting financial reports for all federal agencies and coordinating with the Department Budget Manager and PI for private agency reporting (unless otherwise specified)
- Performing the reimbursement invoicing and cash draws
- Conducting subrecipient monitoring risk assessments and annual financial statement reviews
- Closing the project in the financial system after receiving the completed Closeout Form

Other Resources

Please refer to your specific award's New Award Overview document provided by your Sponsored Research Officer at your New Award Kick-Off Meeting for guidance specific to your unique award or contact your SRO or osp@seattleu.edu with any questions. Additional grant accounting resources are below:

- [OSP Budget Management Guidance](#)
- [Sponsored Projects Expenditure Guide](#)
- [SU Procurement Policies & Procedures](#)
- [SU Accounts Payable Policies & Procedures Booklet](#)