



University of Connecticut Health Center

POLICY NUMBER 2002-35

February 25, 2002

**POLICY: ACCOUNTING AUTHORITY AND RESPONSIBILITY
(RESEARCH/SPONSORED PROGRAMS)**

PURPOSE:

To assign authority and responsibility for the accounting for sponsored projects.

POLICY STATEMENT:

1. The Grants and Contracts office, in consultation with the Office of Research and Sponsored Programs is responsible for:
 - A. Establishing and maintaining funds received for sponsored projects;
 - B. Ensure compliance with sponsor rules and regulations and University policies governing the financial administration of sponsored projects;
 - C. Establishing procedures to ensure compliance with sponsored project agreements, regulations, or other requirements relative to the funding of expenditures and financial reporting; and
2. The Grants and Contracts office, in consultation with the Office of Research and Sponsored Programs will establish a unique FRS Account for each sponsored project, within the University's general ledger system, as follows:
 - A. A single FRS account will be established for each new sponsored project upon receipt of the Notice of Award or fully signed contract.
 - B. Multiple FRS accounts will be established for sponsored projects when the activity is conducted at both an on-campus and off-campus location and the negotiated on and off-campus F&A rates are applied, accordingly.
 - C. Multiple FRS accounts will be established for a sponsored project when the project comprises multiple tasks or activities, e.g., programs, projects, center grants and the F&A rate awarded, or authorized and applied to each task or activity, is at a different percentage.
3. An account may be established prior to the actual receipt of the award when the Principal Investigator needs to initiate the project and, as a result, incur expense and is reasonably

4. assured that the award will be made. This account will only be established upon written request from the Principal Investigator and the department head/center director, and approved by ORSP. Such a request shall include the identification of an operating account for the disposition of a deficit or disallowance.
5. Co-mingling of funds from different sponsors or other sources is not allowable.

Dan Upton (signed)

Chief Financial Officer

4/17/02

Date

Richard Berlin, MD (signed)

Associate Dean for Research/Planning & Coordination

4/11/02

Date

Peter Deckers, MD (signed)

Executive Vice President for Health Affairs

4/12/02

Date

Replaces: NEW POLICY