



University of New Orleans

Office of Research Operational Procedures

Expenditure Certification

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Overview

A. Reason/Purpose

Monitoring expenditures is an important aspect to funded projects. The Principal Investigator (PI) or their designee should initiate all expenditures for the projects. Since there is a manual aspect to charging expenditures to a project, a review is necessary to ensure that valid expenditures, payroll and non-payroll, are charged to the project. The review must be performed by someone with the knowledge of the proper expenditures for the project. Since the PI is ultimately responsible for all aspects of the project, the PI will provide a certification regarding the validity of the expenditures.

B. Definitions

Uniform Guidance (2 CFR 200): Administrative requirements for managing federal grants. UNO utilizes these guidelines for managing all funded projects.

Procedure

Every three months, the Office of Research will obtain two lists of expenditures from the financial system for the previous quarter: 1) all expenditures with the journal line description as entered by the appropriate accounting department and 2) payroll detail. Active awards will be split into three groups to minimize the number of certifications sent each month. This will assist with workload.

A. Office of Research

Once the third month in the respective quarter is closed, the Office of Research will obtain the lists of expenditures from the system and initiate the Expenditure Certification form in SharePoint. The expenditure lists will be attached to the form. An email will be sent to the PI by the appropriate accountant; the form link will be included in the email. The form will not be sent directly from SharePoint. The following will be used as the email template:

The Office of Research is sending you the quarterly expenditure certification, INSERT FORM LINK.

Please review the expenditures attached to the form to ensure they are allowable, reasonable and allocable. Additional information can be found regarding this procedure can be found in the Expenditure Certification document.

The form must be completed within 30 days of this email.

If you have any questions, please contact me.

After the PI signs the form, the appropriate accountant will review any comments entered by the PI and if necessary ensure that the appropriate documents are submitted for corrections. Once all is complete, the accountant will sign the form to mark as completed. If PI has not responded within a week of the due date, the accountant will send a reminder email. The accountant will also follow-up with the PI if the form is not completed by the due date.

B. Principal Investigator

Upon receipt of the email from the Office of Research, the PI has 30 days to review the expenditures and sign the certification form. The expenditure review includes ensuring the expenditures are:

- Allowable – item is not specifically forbidden in the award guidelines or in UNO policies & procedures
- Reasonable – cost of the item is what a prudent individual would pay in a similar situation
- Allocable – expenditure provides benefit to the project and is necessary for the project; if the item being charged to the project benefits multiple projects, the expenditures is properly split among the projects

Additional information on the above can be found in the Uniform Guidance, [2 CFR 200.403](#), [2 CFR 200.404](#), and [2 CFR 200.405](#).

If the PI discovers a questionable expenditure, the PI or their designee should contact the appropriate department, such as Accounts Payable, Payroll or General Accounting, to determine the reason for the expenditure. The appropriate Office of Research accountant may also be contacted to provide assistance. Depending on the situation, the appropriate form needs to be submitted to correct the expenditure allocation. For non-payroll expenditures, a [Cost Transfer](#) form in SharePoint will be used. For payroll expenditures, there are several options to correct the expenditure:

- Faculty/Staff (non-classified)/Graduate Assistants
 - If the [Personnel Action Form \(101\)](#) is correct but there was an error in processing, an email will be sent to Payroll to correct the allocation
 - If the [Personnel Action Form \(101\)](#) is not correct, a new form will need to be completed with Change in Source of Funds checked
- Classified/Biweekly Staff
 - If the [UNO-1](#) is correct but there was an error in processing, an email will be sent to Payroll to correct the allocation
 - If the [UNO-1](#) is not correct, a new form will need to be completed with Change in Source of Funds checked

- Since the source of funds can be changed when the time is entered in the system, changes to their timesheets also must be reviewed
- Student employees
 - Any changes to the allocation must be done via a memo to Payroll requesting the change; the memo needs to include the original source of funds, correct source of funds, amount, and payroll dates
 - If the change is permanent, a new [Student Employment \(Form-6\)](#) should be submitted as well

After the corrections are submitted or if there are no corrections needed, the PI or an Office of Research approved designee will sign the form to certify that all of the expenditures are valid or that the necessary corrections have been submitted.

The quarterly certifications do not replace the Personnel Activity Reports (PARs) sent by the Office of Research. This procedure is in addition to that certification.

Roles and Responsibilities

A. Principal Investigator

- Review expenditures
- Initiate corrections if necessary
- Sign Expenditure Certification form

B. Office of Research, Accountant

- Obtain expenditures from financial system
- Initiate Expenditure Certification form and send to PI
- Ensure form is completed timely

ATTACHMENT A – Acronyms

The following is a list of the acronyms used in this procedural manual.

Acronym	Definition
CFR	Code of Federal Regulations
PI	Principal Investigator