

## Compendium of Principal Investigator Responsibilities in George Mason University Policies

This compendium brings together in one document all Responsibilities explicitly assigned to Principal Investigators by George Mason University Policies. It is provided as guidance. It does not supplant or supercede any university policies, nor is it intended to be comprehensive of all PI responsibilities.

University Policy	Responsibilities
<b>2101: Travel Authorization and Reimbursement</b>	Principal Investigators and Unit Administrators are responsible for reviewing award budgets and travel restrictions when sponsored research funds are charged to ensure that travel costs charged to sponsored funding are allowable. <i>Review the Travel and Fly America Act section under Sponsored Expenditures located on the Office of Sponsored Programs (OSP) website at <a href="https://osp.gmu.edu/sponsored-expenditures/">https://osp.gmu.edu/sponsored-expenditures/</a></i>
<b>2108: Direct and Indirect Cost Allocations Under OMB Uniform Guidance</b>	Individual Principal Investigators (PIs) are responsible for scientific and budgetary decisions related to contracts and grants. PIs also are responsible for ensuring the accurate allocation and assignment of costs to a specific contract/grant (i.e., the project fund which incurred the expense). (See also University Policy 4006.) PIs are required to spend their allocation of recovered indirect costs in support of research activities.
<b>2114: Reconciling Departmental and Sponsored Fund Accounting Records</b>	All PIs are required to ensure that their Banner funds are reconciled. PIs are required to review the reconciliation(s) and must certify that the work performed by the reconciler is adequate and that the charges and credits to the fund or organization are reasonable. PIs are required to review the reconciliation(s) and must certify that reconciliation is accurate and timely. The PIs' review should include analysis of reconciling items and the appropriateness of the follow-up. The PI is further required to ensure that expenditures are made for the intended purpose of the grant or contract in accordance with sponsor requirements as well as university policies and procedures and to subsequently certify the financial reports on his/her sponsored funds. The PI must complete and certify his/her review in a timely manner and in accordance with Section V below.
<b>4001: Conflict of Interest</b>	The following positions are automatically considered investigators: all faculty positions (tenure track, term, research, and affiliate) and all postdoctoral research fellows. PIs will be responsible for identifying additional individuals serving as investigators on proposals. This will be documented by the use of standard language in the proposal assignment or other written communication issued to the PI during the proposal preparation process.
<b>4004: Occupational Health and Safety Program for Animal Care and Use</b>	Principal Investigators, Laboratory Supervisors, and Course Coordinators are responsible for understanding and implementing IACUC requirements as well as environmental health and safety plans, policies, and procedures applicable to students, classroom facilities, and activities under their supervision.
<b>4005: Cost Transfer Policy</b>	<p><i>Principal Investigator (PI):</i> Responsible for reviewing and monitoring sponsored projects on a regular basis to ensure expenditures are charged appropriately. If a transfer is required the PI or designee will process the necessary documentation in a timely manner.</p> <p>The PI or designee with direct knowledge of the sponsored project must review the account activity on a regular basis to ensure errors are identified in a timely manner and the appropriate corrective actions are taken within the specified timeframe. This review includes checking that all expenses processed are posted to the award as intended and the necessary corrective actions are taken to remove an erroneous charges posted to his/her sponsored project.</p>
<b>4006: Sponsored Programs Administration</b>	Development of the Proposal: The Principal Investigator (PI) is responsible for writing the proposal narrative and for assembly of the bibliography, relevant vitae, and appendix materials. The PI is also responsible for obtaining cost share commitment documentation and required subrecipient proposal information. OSP will assist in the preparation of the proposal budget, the summary of current awards and pending proposals, and will complete the sponsor's forms which are applicable to the particular submission. Proposals must be submitted to OSP four days prior to the sponsor deadline to ensure sufficient lead time for review, approval, and preparation of the proposal package.

	<p>Expenditures: All expenditures on federally sponsored projects are governed by the cost principles detailed in the OMB Uniform Guidance. Costs must be allocable (incurred on behalf of the project), allowable (allowed by the terms of OMB Uniform Guidance), and reasonable. In addition, state and institutional policies governing cost must be consistently applied to all University funds – i.e., E&amp;G funds, auxiliary funds, all sponsored program funds, etc. PIs are responsible for monitoring the costs on their projects on a regular basis and are held responsible for cost overruns. All expenditures in excess of \$5,000, personnel transactions, food and beverage, subcontract expenses and journal vouchers over \$200 that are to be charged against a sponsored fund must be approved for allowability and consistency by OSP. All mandatory and voluntary committed cost shared expenditures must be identified by activity code and tracked in the university’s financial management system.</p> <p>Technical Reports: The PI is responsible for submitting technical reports as specified within the grant, cooperative agreement or contract. When this requirement is not met, the agency may withhold further awards to the PI, and to the University. It may withhold payment of invoices, or take legal action.</p>
<p><b>4009: Subrecipient Monitoring Policy</b></p>	<p>The PI has responsibility for monitoring subrecipients, particularly the subrecipient’s technical and programmatic activities. These activities should be performed in a timely manner throughout the duration of the subaward and be consistent with the proposed statement of work. The PI should review technical reports and maintain regular contact with the subrecipient. If necessary, the PI should perform site visits to review financial and programmatic records to ensure appropriate progress and compliance with subagreement terms and conditions.</p> <p>The PI also is responsible for reviewing invoices submitted by the subrecipient. The PI should verify that invoice amounts are consistent with technical progress and that costs are allowable according to federal, state, university and sponsor requirements. The PI review should take place within 15 days of receipt and if any discrepancies are identified Accounts Payable should be contacted to hold payment.</p>
<p><b>4013: Fixed Price Arrangements</b></p>	<p>The PI is responsible for completing project deliverables associated with the fixed price agreement and reviewing the project fund to ensure all direct costs have been charged appropriately. Funds transferred to the PI pool org are to be used in support of research and consistent with University policies.</p>
<p><b>4015: Payroll Certification on Federally Sponsored Projects</b></p>	<p>The PI is responsible for reviewing charges and committed cost sharing for personal services annually and certifying that all individuals worked on the project, salary or wage charges were reasonable in relation to work performed, and special costing requirements were met. Certifications will be distributed annually based on the project budget anniversary or project end date. PIs must return certifications to the Office of Sponsored Programs within 45 days of distribution.</p>
<p><b>4016: Cost Sharing</b></p>	<p>Principal Investigator</p> <ul style="list-style-type: none"> <li>• Review the cost sharing requirements of the project.</li> <li>• Contact impacted parties early in the proposal preparation process so any requirements can be thoroughly evaluated in advance of submission.</li> <li>• Evaluate the workload implications of proposed cost sharing.</li> <li>• Ensure that effort does not exceed 100%.</li> <li>• Identify, quantify, and record cost sharing commitments.</li> <li>• Adjust the employee effort distribution to reflect cost sharing commitments or changes to cost sharing effort, when appropriate.</li> <li>• Review subrecipient invoices for required cost sharing information.</li> <li>• Work with the OSP to submit cost share reports that comply with the sponsor’s reporting requirements.</li> </ul>

	<p>Payroll Certification: This is the process used by Mason to satisfy federal requirements to certify effort expended on federally sponsored projects. The PI must certify that direct supported and cost share effort amounts are reasonable in relation to work performed.</p> <p>Documentation: Throughout a project's life and subsequent record retention period, the PI and the unit must maintain sufficient supporting documentation to substantiate the mandatory and voluntary committed cost sharing contribution to the project. This documentation may be required by sponsors and/or auditors.</p>
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