

# Principal Investigator Manual

Supporting Your Research and Navigating SMU

*Grant and Contract Accounting (GCA)*

**SMU**<sup>®</sup>

An aerial photograph of the Southern Methodist University (SMU) campus during sunset. The sun is low on the horizon, casting a warm, golden glow over the scene. In the foreground, a large, multi-story brick building with a prominent portico supported by white columns is visible. Behind it, a large, domed building is the central focus. The background shows other campus buildings and a city skyline under a clear, orange-hued sky. The overall atmosphere is serene and academic.

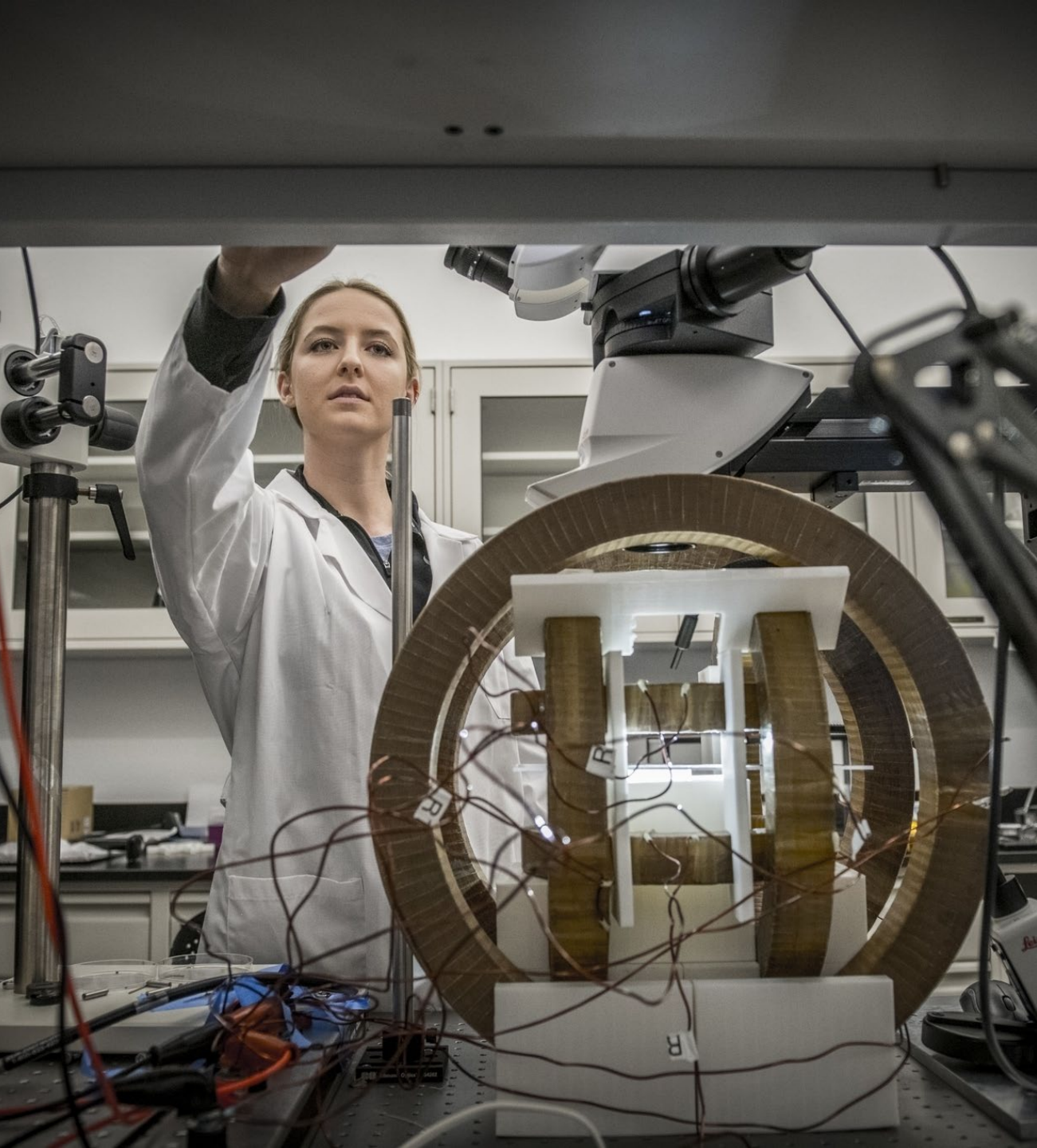
# Overview



This guide has been created to assist Principal Investigators and supporting staff in navigating the complexities of conducting research and remaining compliant with SMU, state, federal, and sponsor agency policy.

*Additional information can be found by reviewing the [SMU Policy Manual, Section 10](#).*





# Grant and Contract Accounting

---

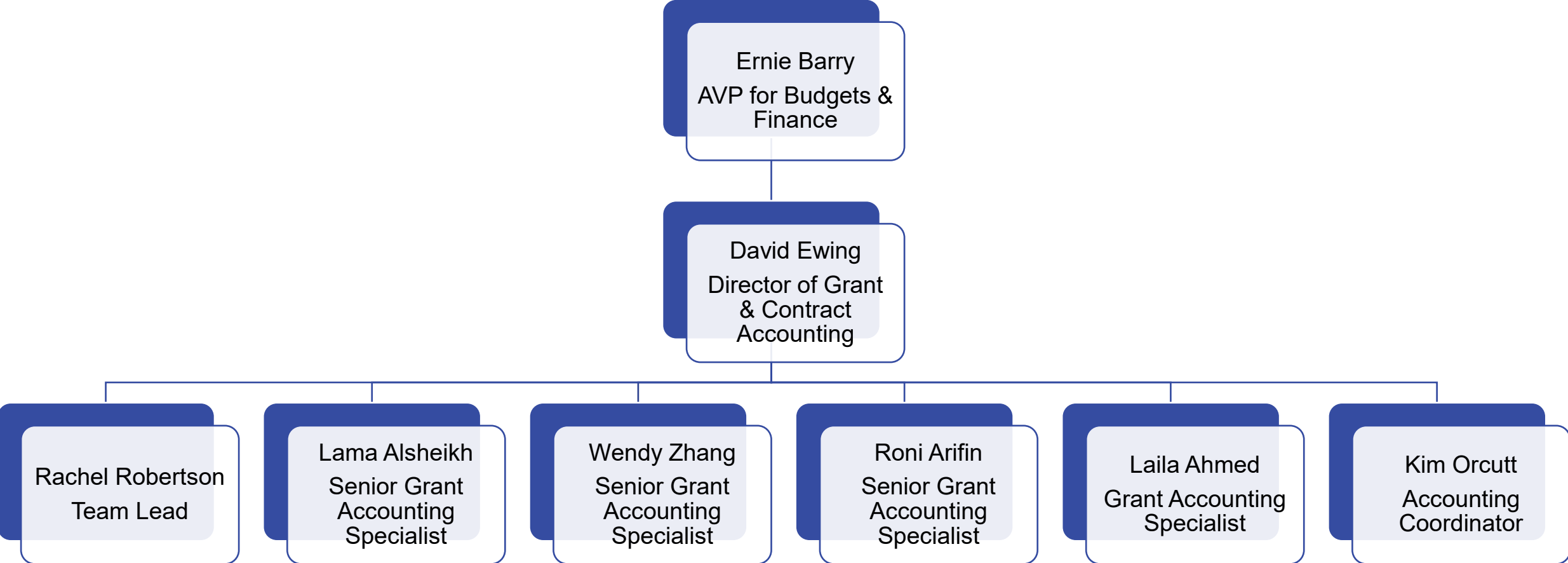
Post Award Administration

---

**SMU**<sup>®</sup>

# GCA Organization Chart

---



Use [this link](#) to access the GCA website for further details.

# Grant Accounting Specialist – School Breakout

---

## Rachel Robertson

- » Dedman College – Math Dept
- » Perkins School of Theology
- » Dedman School of Law

## Wendy Zhang

- » Dedman College – Psychology Dept
- » Simmons School of Education
- » Meadows School for the Arts

## Roni Arifin

- » Dedman College – Anthropology, Economics, History, Physics, Political Science, Sociology Depts
- » Provost – Data Science Institute, Moody GRFPs

## Lama Alsheikh

- » Lyle School of Engineering (except for CEE)
- » Dedman College – Earth Sciences Dept

## Laila Ahmed

- » Dedman College – Biology, Chemistry, Statistics Depts
- » Lyle School of Engineering – Civil and Environmental Engineering Dept
- » Cox School of Business

# Grant and Contract Accounting – What We Do

---

The GCA office manages the financial component of the University's externally-funded research and other sponsored projects. The main functions of GCA include:

- » Review/approval all financial transactions on awards
- » Setup new and incremental funding for awards in the University's financial system (PeopleSoft Grants Module)
- » Provide billing, collections, and external financial reporting services for all awards
- » Serve as liaison to outside auditors examining the University's awards
- » Provide guidance and support Principal Investigators and supporting staff on the financial conduct of their awards
- » Conduct University's Indirect Cost Study at required intervals



# When Should I Contact GCA Versus ORI?

---

## Grant and Contract Accounting

- » Payroll on awards
- » Concur travel requests, Concur expense reports on awards
- » Purchase requisitions/purchase orders on awards
- » Vendor invoices/payment requests on awards
- » PARs
- » Processing of approved Budget change Requests
- » Financial reporting
- » Invoicing/billing on awards
- » Award close out

## Office of Research and Innovation

- » Proposals
- » Incremental fundings, No Cost Extensions, Preawards
- » Sponsor Approval of Budget Change Requests
- » Non-financial reporting such as progress reports, invention statements, etc.
- » Communication with the sponsor or the subcontractors
- » Execution of subcontracts



# Financial Oversight

Practicing responsible fiduciary oversight of your award

SMU®





# Uniform Guidance & Code of Federal Regulations (CFR)

---

OMB 2 CRF-200 establishes principles for determining costs applicable to grants, contracts, and other agreements with educational institutions. The guiding cost principles established by this circular include:

**Reasonable:** A cost may be considered reasonable if the nature of the goods or services acquired or applied, and the amount involved, reflect the action that a prudent person would have taken under the circumstances prevailing at the time the decision to incur the cost was made.

**Allowable:** A cost must be allowed by the general cost principles in Uniform Guidance, the award agreement, and agency guidelines.

**Allocable:** A cost is allocable to a particular cost objective (i.e., a specific function, project, agreement, department, or the like) if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received or other equitable relationship.

**Consistent:** A cost must be given consistent treatment through application of those generally accepted accounting principles appropriate to circumstances.

# Budget Management

---

Principal Investigators have primary responsibility for managing the approved project budget. To help facilitate effective budget management, SMU provides budget reports, which are commonly referred to as “Q drive budget reports”.

- » Q drive budget reports are created by the Office of Information Technology (OIT) via request from GCA during the award set up process.
- » Each award that receives a unique G project number will have a separate Q drive report created.
- » Reports are updated nightly and reflect all charges to the award including payroll, accounts payable payments, journal entry charges, student financials tuition charges, cost sharing, and F&A.
- » Use [this link](#) to request access to your Q drive budget reports.

**GCA Note:** GCA and OIT are finalizing a new module within the University’s financial system called the PeopleSoft Grants Portal which will assist Principal Investigators, departmental support staff, GCA, and the Office of Research and Innovation (ORI) in managing the budget and expenses on awards. This is planned to be launching in the fall. In the interim, there may be some non-financial informational discrepancies on the Q drive reports. Please contact your Grant Accounting Specialist if there are any questions on the Q drive budget reports or the status of your award budget.



# Budget Change Request (BCR)

---

When GCA launched the Grants Module in PeopleSoft in June 2023, GCA transitioned to tracking budgets for grants and contracts at the Commitment Control (KK) category.

- » Budget change requests are only required when moving funds to and from KK categories.
- » The Office of Research and Innovation (ORI) must review and approve any BCR moving funds to or from the highlighted KK categories as these BCRs might require sponsor review and approval.
- » If you need to initiate a BCR, please send an email with the BCR details to either your Grant Management Specialist in ORI or your Grant Accounting Specialist in GCA.

**GCA Note:** Awards are given a budget authorization categorization (expanded or restricted) by ORI upon award setup. Award budgets with a restricted budget authorization typically have more guidelines by the sponsor in the award documentation. These budgets require closer monitoring and typically have more budget change requests.

## Commitment Control (KK) Categories:

- » K600 – Salary Faculty
- » K610 – Salary Other
- » K620 – Benefits (6210 GRA Tuition Remission)
- » K660 – Travel
- » K700 – Services
- » K710 – Participant Support
- » K720 – Subcontracts
- » K730 Supplies
- » K800 Equipment





# Payroll and Personnel

Efficiently supervising your research  
and support staff

**SMU**<sup>®</sup>

# Hiring Researchers, Staff, Students

---

Principal Investigators should work with their department for hiring needs. Each Principal Investigator/department support staff is responsible for timely submission of hire requests.

- » Payroll forms can be found on [this link](#).
- » All hire requests charged to awards must be reviewed and approved by your Grant Accounting Specialist for allowability and to ensure adequate budgeting.
- » Budgeted benefit rates for personnel are subject to change. Actual benefit rates each fiscal year will be assessed to awards, regardless of the originally budgeted rate. Rates are reviewed and updated annually, at a minimum.
- » Casual, temporary employees are hired using SMU's contracted vendor, Kelly Services.
- » Payroll does not automatically end when an award ends and payroll charges after the award end date are not allowable. Payroll forms must be submitted in a timely manner in advance of the award end date to move the existing payroll onto an alternative funding source.

# Personnel Activity Reports (PARs)

---

SMU and federal policy requires regular Principal Investigator certification of effort and payroll charged to awards. Certification forms, called PARs, are distributed to each Principal Investigator and are broken out by award and then by employee.

- » PARs must be certified monthly.
- » PARs are generated for each employee paid from an award.
  - » Employees split-funded on multiple grants will have multiple PARs to be certified.
- » Changes to percentage effort will be processed with a JE.
- » Email [gca\\_par@smu.edu](mailto:gca_par@smu.edu) with any questions or assistance with PAR certifications.

**GCA Note:** Late, incorrect, or missing PARs can result in adverse audit findings and penalties to the University. Principal Investigators are expected to submit PARs within the time frame provided.







# Travel, Purchasing, and Reimbursements

---

Managing your travel and purchasing  
needs

---

**SMU**<sup>®</sup>

# Concur – Travel Requests, Travel Expense Reports

---

All SMU travel, award-related or otherwise, is managed via SMU's contract travel management vendor, Concur.

- » All travel on awards must be pre-authorized by the Principal Investigator and the Grant Accounting Specialist prior to booking using a Concur Travel Request. Submit Concur Travel Requests well in advance of when your travel will occur to ensure timely processing.
- » A Concur Travel Expense Report is required within 30 days of the conclusion of each trip. All expenses and supporting documentation should be retained and submitted using Concur's Expense Report function.
- » Travel costs will be reimbursed with the processing of a completed Concur Travel Expense Report.
  - » Review [SMU's travel procedures](#) prior to booking reservations to avoid any issues after-the-fact. **Note:** University policy can differ from the sponsor agency's policy. The most restrictive policy prevails.
  - » Receipts, receipts, **RECEIPTS**. Retain itemized receipts for all expenses incurred during travel. Expenses missing a receipt will not be reimbursed from award funds.
  - » For questions or assistance related to Concur, contact the SMU Concur Administrator using the [travel@smu.edu](mailto:travel@smu.edu) email.



# Additional Travel Expense Report Fun Facts

- » As a 501(c)(3) organization, SMU is a tax-exempt entity within Texas as well as several other states. Review [this link](#) for the states where SMU is tax-exempt as well as the tax exemption forms. Taxes on purchases where SMU is tax exempt will not be reimbursed from award funds.
- » Mileage and currency conversion rates are automatically calculated in the Concur system.
- » Mileage reimbursement should begin and end at the SMU campus.
- » Travel expenses cannot be reimbursed until after the travel has fully completed. This includes conference registration fees or other deposits paid in advance of the travel.
- » Allocate expenses to appropriate expense types or the report will be returned.
- » Provide as much detail as possible, via the comments function, for all expenses.





# Supplies/Equipment – At or Greater than \$5,000

---

Supplies or equipment at or greater than \$5,000 must be purchased using a purchase requisition and purchase order.

- » The purchase requisition form can be found on [this link](#).
- » The purchase requisition form is completed by the Principal Investigator or supporting department staff, signed by the Principal Investigator, and then attached to the purchase requisition request within PeopleSoft.
- » All purchase requisitions on awards are approved by GCA for allowability and to ensure adequate budgeting.
- » Approved purchase requisitions are then set up as a purchase order
- » Purchase orders are placed on awards as an open commitment, reserving the funds for that specific purpose.
- » After the purchase is completed, the invoice should be sent to [invoices@smu.edu](mailto:invoices@smu.edu).
- » The invoice will be routed through the GCA office where it will be set up in DocuSign for appropriate signatures and coded to be paid from purchase order on the award.

**GCA Note:** The SMU capitalization threshold for equipment is an item with a unit price at or greater than \$5,000. Awards must have adequate funds budgeted for capitalized equipment in order for a purchase requisition for the equipment to be approved by GCA.

# Supplies/Equipment – Less Than \$5,000

---

Supplies or equipment less than \$5,000 can be purchased through the following methods:

a) Purchase Requisition/Purchase Order

b) Credit Card (personal or SMU P Card)

- » Items can be purchased on a personal or SMU P card.
- » Reimbursement is requested through the SMU Concur system using an Expense Report.
- » All Concur Expense Reports on awards are approved by GCA for allowability and to ensure adequate budgeting.
- » An itemized receipt showing the purchase was made with a credit card is required.
- » Item should be shipped to SMU directly. An Amazon business account should be used to ensure tax-exemption on the purchase.



# Subcontracts

---

The issuance of a subcontract from SMU is typically required when awards include budgets allocated to other universities, or research institutions, for an agreed upon level of work and/or deliverables.

- » The issuance of subcontracts from SMU to outside parties is processed via a purchase requisition/purchase order, regardless of the total amount of the subcontract.
- » Purchase requisitions/purchase orders cannot be processed until an executed contract with the subcontractor has been received and signed by the Office of Research and Innovation (ORI).
- » The Principal Investigator should work with ORI to ensure timely execution of subcontracts once the award has been issued.
- » The Principal Investigator or supporting department staff is responsible for submitting the purchase requisition for the subcontract.
- » Subcontracts are issued with a Purchase Order number, which provides the mechanism by which outside parties can invoice SMU for payment.
- » Typically, subcontracts are assessed applicable indirect costs up to the first \$25,000 of the total subcontract amount.



# Consultants, Contract-For-Services

---

Generally, requisitions submitted for consultants or other contract-for-service type purchases have a higher degree of risk to the university. As such, a consulting agreement and/or executed contract should be in place prior to submitting a purchase requisition to a vendor or individual.

- » Consulting agreements and/or contracts for services must be reviewed and approved by a Contract Management Specialist in the Office of Research and Innovation (ORI).
- » Your research award should have a budget category for services. If it does not, consult with your representative in ORI to determine allowability.
- » Consultants or other individuals reimbursed by SMU must adhere to both SMU and awarding agency's travel and expense policies. Unallowable expenses will NOT be reimbursed. Use [this link](#) to review SMU's travel procedures.
- » Contract execution between SMU and vendors can take time. Upon receipt of your new award with these types of expenses, begin working with ORI right away to ensure a contract is in place at the time services are needed.

# Conclusion

---

Grant and Contract Accounting, in conjunction with the Office of Research and Innovation and various campus partners, aim to fully support Principal Investigators in managing their awards, ensuring fiscal compliance and fulfilling reporting requirements.

We welcome and encourage your questions and look forward to collaborating with you!

**SMU**<sup>®</sup>