Columbia University Medical Center

Process
No.: 2

Purpose: To establish the guidelines for Principal Investigators to use when reviewing grant/trial expenditures charged to federal and non-federal grants or clinical trials.

Principal Investigators, with the assistance of their Department Administrators, are required to review quarterly the following DARTS statements:

Account Summary
Account Detail

Upon review the PI is required to sign an attestation statement indicating that he/she has reviewed each fiscal quarter's expenditures associated with these grants, contracts, or study trials and that the expenditures are within the approved budget. The attestation should take place within 45 days after the end of each fiscal quarter. This attestation statement will be maintained by your Department and available upon request by the Controller's Office.

In order to fully understand the spending and/or spending trends of sponsored project accounts, PIs may request additional documentation from the department/division administration. If such documentation is not provided for in a timely manner; no more than 15 business days after such request, the PI is expected to notify the Department Administrator, Division Chief and/or Chair as well as the CUMC Controller's Office that such additional documentation request has not been fulfilled.

Failure to comply with this SOP may impact the PI's ability to submit future proposals.
Columbia University Grant Expenditure Review Attestation Statement

Account No.: ____________________________________________

Account Title: __________________________________________

Principal Investigator: _________________________________

Department: __________________________________________

Division: _____________________________________________

Accounting period reviewed: ______________________________

Project period: ________________________________________

Total quarter expenditures reviewed: ______________________

Total project expenditures reviewed actual to date fiscal year

________________________________________________________________

I certify that I have reviewed the total year to date expenditures associated with the above noted grant and to the best of my own knowledge, at this time the information is true and accurate. I also acknowledge that as the Principal Investigator I am responsible for all expenditures associated with the named grant.

Signed: ______________________________________________

(Signature of Principal Investigator)

________________________________________________________________

(Print Name of Principal Investigator)

Date ________________________________________________