

Harvard University Sponsored Equipment Roles and Responsibilities Matrix

<u>ROLE</u>	<u>RESPONSIBILITIES</u>
PRINCIPAL INVESTIGATORS (PIS/FACULTY) LABORATORY MEMBERS LABORATORY ADMINISTRATORS	<p>Principal Investigators (PIs) and laboratory staff are responsible for notifying the appropriate contact(s) at their Schools/local units of any equipment-related events. Capital equipment is the property of either Harvard University or the sponsoring agency, depending on the terms and conditions of the capital equipment’s acquisition.</p> <p><u>Key Responsibilities of Principal Investigators (PIs) and laboratory members include but are not limited to:</u></p> <ul style="list-style-type: none"> • Maintain a working knowledge of – and adhere to – federal, University, and School-specific policies and procedures. • Inform the appropriate contact(s) when a fabrication is complete and “producing science.” (Please see Capital Equipment Policy for Schools with Sponsored Research for a definition of “fabrication.”) • Assist with laboratory equipment inventories. • Notify appropriate contact(s) if any government-owned equipment is sent to Harvard as part of an award or if the lab receives any donated equipment that did not go through Harvard’s procurement system. • Ensure any subawards adhere to University and federal policy and to the prime award terms and conditions related to equipment. This especially includes subawards in possession of government property. • Request permission from the appropriate contact(s) before equipment is disposed, loaned, traded in, donated, sold, etc. • Inform the appropriate contact(s) if faculty member is departing the University.
DEPARTMENT/ LOCAL ADMINISTRATION	<p>Department/local administration is responsible for assisting PIs with adhering to award terms and conditions as well as University and School-specific policies and procedures. The department/local administration provides guidance to PIs and laboratory members throughout the life cycle of equipment (procurement through disposition). Department/local administration also serves as a point of contact for School Equipment Managers.</p> <p><u>Key Responsibilities of Department/Local Administrators include but are not limited to:</u></p> <ul style="list-style-type: none"> • Maintain a working knowledge of – and adhere to – federal, University, and School-specific policies and procedures. • Provide policy and procedural guidance to PIs/laboratory members in conjunction with School Equipment Managers. • Review equipment purchases to ensure that they are coded properly, that vendor justification forms and debarment forms are completed when needed, and that the equipment is allocable, reasonable, and allowable on sponsored funds. • Inform the appropriate contact(s) if any government-owned equipment is sent to the lab.

	<ul style="list-style-type: none"> • Compile sponsor-required reports including but not limited to: award property closeout reports and annual government-owned property reports. • Request permission from the appropriate contact(s) before equipment is disposed, loaned, traded in, donated, sold, etc. • Inform the appropriate contact(s) if faculty member is departing the University.
<p>SCHOOL EQUIPMENT MANAGERS</p>	<p>The School Equipment Managers are responsible for ensuring that their School has the proper procedures, controls, and resources in place to safeguard sponsored equipment from procurement to disposition. The School Equipment Manager is the intermediary between the University’s central offices and local departments and must have a deep understanding of all federal and University equipment policies. The School Equipment Manager should ensure that departmental staff, faculty, researchers, and students have the knowledge, resources, and tools needed to safeguard capital equipment.</p> <p><i>Note: Depending on the School, the School Equipment Manager role may overlap or share responsibilities with the School-level roles that oversee sponsored research compliance and/or fixed asset accounting. Please see below for School-level contacts/subject matter experts.</i></p> <p><u>Key Responsibilities of School Equipment Managers include but are not limited to:</u></p> <ul style="list-style-type: none"> • Serve as subject matter expert on federal, University, and School-specific policies and procedures. • Ensure an equipment inventory is conducted in accordance with federal and University policy. • Ensure equipment is being tagged and tracked appropriately. • Ensure government-owned property is tagged, tracked and reported. • Assist with sponsor-required equipment reports at the request of central offices and/or departments/local units. • Provide guidance to departments/local units on equipment management issues including the monitoring of equipment in possession of any collaborating subrecipient organizations. • Assign transactions in the Mass Addition module in Oracle Fixed Assets. • Ensure asset information in Oracle Fixed Assets is up-to-date and accurate. • Coordinate disposition process with University central offices, School offices, and department/local administrators and/or PIs.
<p>SCHOOL SPONSORED RESEARCH COMPLIANCE ROLE</p>	<p>The School Sponsored Research Compliance role is responsible for ensuring their School has the necessary policies and controls in place to comply with University policy and federal regulations.</p> <p><u>Key Responsibilities of School Sponsored Research Compliance include but are not limited to:</u></p>

	<ul style="list-style-type: none"> • Serve as subject matter expert on federal, University, and School-specific policies and procedures. • Provide guidance on regulations and specific award terms and conditions regarding title to and/or disposition of sponsored equipment. • Implement School-specific policies. • Ensure equipment expenses are allowable, allocable, and reasonable. • Serve as a resource for School Equipment Managers and/or liaison to University central offices.
<p align="center">SCHOOL ASSET ACCOUNTING ROLE</p>	<p>The School Asset Accounting role is responsible for ensuring equipment transactions are consistently and appropriately coded in accordance with GAAP. The School Asset Accounting role provides guidance to the Schools on appropriate object codes and proper accounting transactions. The School Asset Accounting role should monitor Oracle Fixed Assets to ensure transactions are assigned to assets in a timely manner, fabrications are regularly placed into service, and transactions are reconciled with the general ledger.</p> <p><u>Key Responsibilities of School Asset Accounting role include but are not limited to:</u></p> <ul style="list-style-type: none"> • Serve as subject matter expert on federal, University, and School-specific policies and procedures. • Implement School-specific policies. • Perform quarterly reconciliation. • Provide guidance on financial transactions relating to equipment procurement, additions, impairments and/or dispositions.
<p align="center">OSP COST ANALYSIS TEAM</p>	<p>The Office for Sponsored Programs Cost Analysis team is responsible for ensuring the University is in compliance with federal regulations, sponsor terms and conditions, and University policy. The Cost Analysis team maintains the Capital Equipment Policy for Schools with Sponsored Research and can provide guidance for allowable and unallowable costs. The Cost Analysis team is also responsible for submitting annual government-owned property reports.</p> <p><u>Key Responsibilities of OSP Cost Analysis team include but are not limited to:</u></p> <ul style="list-style-type: none"> • Serve as subject matter expert on federal and University policies and procedures. • Maintain the Capital Equipment Policy for Schools with Sponsored Research. • Provide guidance on federal regulations • Provide guidance on sponsor terms and conditions regarding title to and/or disposition of sponsored equipment at the request of School Equipment Managers and/or School-Sponsored Research Compliance. • Submit annual government-owned property reports to the appropriate cognizant federal agencies. • Coordinate any equipment-related audits.

<p>OSP RESEARCH FINANCE</p>	<p>The Office for Sponsored Programs Research Finance team provides guidance to Schools and departments on grant management.</p> <p><u>Key Responsibilities of OSP Research Finance include but are not limited to:</u></p> <ul style="list-style-type: none"> • Monitor sponsored accounts to ensure equipment transactions comply with award terms and conditions and University policy.
<p>OSP/SPA PRE-AWARD AND OPERATIONS TEAMS</p>	<p>The OSP/SPA Pre-Award and Operations Teams identify any sponsored awards with equipment and ensure sponsored awards are properly set up in GMAS.</p> <p><u>Key Responsibilities of OSP Operations Team include but are not limited to:</u></p> <ul style="list-style-type: none"> • Identify any sponsored awards with associated equipment. • Identify any award terms and conditions related to government property (government-furnished property and government-titled equipment) and/or specific equipment reporting requirements. • Input and update equipment data into GMAS.
<p>OFFICE OF FINANCIAL ACCOUNTING AND REPORTING</p>	<p>The Office of Financial Accounting and Reporting (FAR) is responsible for ensuring Harvard University properly and consistently accounts for its assets in accordance with GAAP. FAR is responsible for maintaining the University Financial Management of Plant, Property and Equipment Policy and for ensuring that Schools have the proper resources and guidance to comply with University policy and internal controls at a local level. FAR is also the business owner of the University's asset system, Oracle Fixed Assets.</p> <p><u>Key Responsibilities of Office FAR include but are not limited to:</u></p> <ul style="list-style-type: none"> • Provide guidance to Schools on accounting, internal controls, and/or University policy interpretations related to equipment management. • Work with Schools to place fabrications into service. • Work with Schools to account for equipment impairments, write-offs, trade-ins, or sales. • Coordinate with the Center for Workplace Development to develop online and classroom trainings related to Oracle Fixed Assets. • Coordinate with Financial Systems Solutions to understand enhancement requirements or fixes needed on Oracle Assets and prioritize those needs.

School/Office Subject Matter Experts

- Faculty of Arts and Sciences (Division of Science)- [Jessica McCall](#)
- School of Engineering and Applied Sciences- [Jessica McCall](#)
- Faculty of Arts and Sciences (Non-Science Division)- [Maria Geovanos/Heather Fusco](#)
- Harvard Medical School- [Jeff DiCiaccio](#)
- Harvard Chan School of Public Health – [Kay Sullivan](#)
- Wyss Institute- [Corey Duggan](#)
- Office for Sponsored Programs- [Mark W. O'Brien](#)

Related Documents

- [Financial Management of Property, Plant and Equipment- Appendix A: Summary of Policy for Capital Equipment in Research Areas](#)
- [Financial Management of Property, Plant and Equipment Policy](#)