

### Sample 1

|                |                          |                 |            |             |      |
|----------------|--------------------------|-----------------|------------|-------------|------|
| Doc. Type:     | SA (JV Account Document) | Parked Document |            |             |      |
| Doc. Number    | 105977749                | Company Code    | PUR        | Fiscal Year | 2020 |
| Doc. Date      | 06/2/2020                | Posting Date    | 06/20/2020 | Period      | 12   |
| Calculate Tax  | <input type="checkbox"/> |                 |            |             |      |
| Ref. doc       |                          |                 |            |             |      |
| Doc. Currency  | USD                      |                 |            |             |      |
| Doc. Hdr. Text | Closing Grant            |                 |            |             |      |

| Item | PK | Account | Account Short Text   | Text                | Fund     | WBSE                | Grant    | Amount    |
|------|----|---------|----------------------|---------------------|----------|---------------------|----------|-----------|
| 1    | 40 | 523900  | Oth Class/Scient S&E | From grant 1XXXXXXX | 41060000 | F.XXXXXXXXXX.02.001 | 1XXXXXXX | 270.13    |
| 2    | 50 | 523900  | Oth Class/Scient S&E | To grant 1XXXXXX9   | 41060000 | F.XXXXXXXXXX.02.009 | 1XXXXXX9 | 270.13-   |
| 3    | 40 | 536030  | Minor Eq-Computer    | From grant 1XXXXXXX | 41060000 | F.XXXXXXXXXX.02.001 | 1XXXXXXX | 1,210.69  |
| 4    | 50 | 536030  | Minor Eq-Computer    | To grant 1XXXXXX9   | 41060000 | 8000045829          | 1XXXXXX9 | 1,210.69- |
| 5    |    |         |                      |                     |          |                     |          |           |
| 6    |    |         |                      |                     |          |                     |          |           |

Explanation: See attachment

Correcting Document - FV50 Explanation Form

|                         |                                                      |                         |                                                         |
|-------------------------|------------------------------------------------------|-------------------------|---------------------------------------------------------|
| FROM                    |                                                      | TO                      |                                                         |
| Grant(s)/PI:            | 1XXXXXXX Jane Doe                                    | Grant(s)/PI:            | 1XXXXXX9 Jane Doe                                       |
| WBSE(s):                | F.XXXXXXXXX.02.001                                   | WBSE(s):                | F.XXXXXXXXX.02.009                                      |
| Project Period:         | 4/1/2019 - 3/31/2020                                 | Project Period:         | 4/1/2020 - 3/31/2023                                    |
| Project Title:          | Effect of Manganese exposure on GABA in Human Brains | Project Title:          | GABA and Glutamate in Human Brains exposed to Manganese |
| Available Balance/Date: | -962.23 6/3/2020                                     | Available Balance/Date: | 240,647.59 6/3/2020                                     |

\*Multiple grants/accounts should be numbered, for example: 1), 2), etc.

|                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Original Document Information (document number, date, amount):<br>FI Document # 5101XXXXXX dated 3/10/20 for \$270.13 and FI Document #5000XXXXXXX dated 3/26/2020 \$1,210.69 Total \$1,480.82 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Explanation:<br>Must clearly show -<br>1) Why & how error occurred,<br>2) Allowability & allocability,<br>3) Reason for correction,<br>4) Timeliness                                           | To move charges on documents referenced above from grant 1XXXXXXX, Funded Program F.XXXXXXXXX.02.001 to the competing continuation grant 1XXXXXX9, FP F.XXXXXXXXX.02.009 in closing grant 1XXXXXXX. Both projects are funded by NIH and grant 1XXXXXX9 is conducting research in the same area as grant 1XXXXXXX. The charges being moved are within the project period of both grants as grant 1XXXXXX9 has 90 day pre-award authority. The supplies and laptop computer were not used on grant 1XXXXXXX but will be used on the competing continuation grant 1XXXXXX9 where a laptop computer is in the sponsor-approved budget. See attached email for PI certification. |

**\*\*\* Note: The explanation must be clearly and carefully worded so that regardless of the passage of time, a person unfamiliar with the situation can fully understand why and how the error occurred, understand the corrective action, and find it appropriate.**

|                     |                   |                 |                        |                  |                |
|---------------------|-------------------|-----------------|------------------------|------------------|----------------|
| Preparer: Signature | <i>John Jones</i> | Date: 5/31/2020 | Pre-Auditor: Signature | <i>Sue Smith</i> | Date: 6/1/2020 |
| Print               | John Jones        | Phone:          | Print                  | Sue Smith        | Phone:         |

**PI Certification that project received the described expense and correction is proper.**

|                          |  |        |              |                 |                    |
|--------------------------|--|--------|--------------|-----------------|--------------------|
| Business Mgr.: Signature |  | Date:  | PI Signature | <i>Jane Doe</i> |                    |
| Print                    |  | Phone: | Print        | Jane Doe        | 5/30/2020<br>Date: |

## Sample 2

|                       |                          |                 |            |             |      |
|-----------------------|--------------------------|-----------------|------------|-------------|------|
| Doc. Type:            | SA (JV Account Document) | Parked Document |            |             |      |
| Doc. Number           | 105977958                | Company Code    | PUR        | Fiscal Year | 2020 |
| Doc. Date             | 06/17/2020               | Posting Date    | 06/27/2020 | Period      | 12   |
| Calculate Tax         | <input type="checkbox"/> |                 |            |             |      |
| Ref. doc              |                          |                 |            |             |      |
| Doc. Currency         | USD                      |                 |            |             |      |
| <b>Doc. Hdr. Text</b> | <b>Doc Correct</b>       |                 |            |             |      |

| Item | PK | Account | Account ShortText | Text                    | Fund     | WBSE                | Grant    | Amount  |
|------|----|---------|-------------------|-------------------------|----------|---------------------|----------|---------|
| 1    | 40 | 523020  | Chemicals         | Correct Doc# 5100042996 | 41060000 | F.XXXXSXXX.02.003   | 1XXXXXXX | 164.52  |
| 2    | 40 | 523020  | Chemicals         | Correct Doc# 5100042996 | 41060000 | F.XXXXXXXXXX.02.002 | 1XXXXXX8 | 219.36  |
| 3    | 50 | 523020  | Chemicals         | Correct Doc# 5100042996 | 41060000 | F.XXXXXXXXXX.02.026 | 1XXXXXX3 | 383.88- |
| 4    |    |         |                   |                         |          |                     |          |         |
| 5    |    |         |                   |                         |          |                     |          |         |
| 6    |    |         |                   |                         |          |                     |          |         |

Explanation: See attachment

**Correcting Document – FVSO Explanation Form**

|                                                                                                                      |                                                              |                         |                                                              |
|----------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|-------------------------|--------------------------------------------------------------|
| FROM                                                                                                                 |                                                              | TO                      |                                                              |
| Grant(s)/PI:                                                                                                         | 1XXXXXXX / William Bell                                      | Grant(s)/PI:            | 1XXXXXX8/ William Bell                                       |
| IO(s)/Fund(s)                                                                                                        | F.XXXSXXX.02.003                                             | IO(s)/Fund(s)           | F.XXXXXXXXX.02.002                                           |
| Project Period:                                                                                                      | 9/01/2019 - 8/31/2020                                        | Project Period:         | 1/01/2020- 12/31/2020                                        |
| Project Title:                                                                                                       | Strengthening Yeast for the Use in the Corn Ethanol Industry | Project Title:          | Improvement of the Robust Yeast in the Conversion of Biomass |
| Available Balance/Date:                                                                                              | \$25 ,642.51 / 6/17/20                                       | Available Balance/Date: | \$39 ,321.10 / 6/17/20                                       |
| Original Document Information (document number, date, amount): Doc. #5100042996 . dated 4/27/20, Total Amt \$877 .44 |                                                              |                         |                                                              |

|                                                                |                         |                                                                                         |
|----------------------------------------------------------------|-------------------------|-----------------------------------------------------------------------------------------|
| FROM                                                           | TO                      |                                                                                         |
| Grant(s)/PI:                                                   | Grant(s)/PI:            | 1XXXXXX3/ William Bell                                                                  |
| IO(s)/Fund(s)                                                  | IO(s)/Fund(s)           | F.XXXXXXXXX.02.026                                                                      |
| Project Period:                                                | Project Period:         | 3/01/2020 - 2/28/2022                                                                   |
| Project Title:                                                 | Project Title:          | Alternating the Structure of Yeast for Use in the Combustion Engine of the 21st Century |
| Available Balance/Date:                                        | Available Balance/Date: | \$147 ,854.19 / 6/17/20                                                                 |
| Original Document Information (document number, date, amount): |                         |                                                                                         |

Explanation: To correctly charge a portion of FI document # 5100042996 from grant 1XXXXXX, Sponsored Program F.XXXSXXX.02.003 to grant 1XXXXXX8I Sponsored Program F.XXXXXXXXX.02.002 in the amount of \$164.52 and to Grant 1XXXXXX3 Sponsored Program F.XXXXXXXXX.02.026 in the amount of \$219.36. Dr. Bell noticed while reviewing he charges on Grant 1XXXXXX In June 2020 that all the cost of the chemicals had been charged to grant 1XXXXXX in error. 3 pounds of the total 16 pounds of the chemical bought on document # 5100042996 were used on Grant 1XXXXXX8 and 4 pounds were used om Grant 1XXXXXX3. When the order was placed, Dr. Bell did not believe that grant 1XXXXXX8 and Grant 1XXXXXX3 would need any of the chemicals but did once the chemicals were delivered to his lab. All 3 projects are investigating similar aspects of yeast and have a need for the chemicals. Dr. Bell instructed the Business Office to move the cost of 3 pounds of the chemicals (\$877.44 divided by 16 lbs = \$54.84/lb X 3 pounds = \$164.52) to Grant 1XXXXXX8 and the cost of 4 pounds of chemicals (54.84/lb x 4 lbs - \$219.36) to Grant 1XXXXXX3.

|                            |                   |                        |                               |                  |                       |
|----------------------------|-------------------|------------------------|-------------------------------|------------------|-----------------------|
| <b>Preparer:</b> Signature | <i>John Jones</i> | <b>Date:</b> 5/31/2020 | <b>Pre-Auditor:</b> Signature | <i>Sue Smith</i> | <b>Date:</b> 6/1/2020 |
| Print                      | John Jones        | <b>Phone:</b>          | Print                         | Sue Smith        | <b>Phone:</b>         |

PI Certification that project received the described expense and correction is proper.

|                                 |  |               |                     |                     |              |
|---------------------------------|--|---------------|---------------------|---------------------|--------------|
| <b>Business Mgr.:</b> Signature |  | <b>Date:</b>  | <b>PI Signature</b> | <i>William Bell</i> | <b>Date:</b> |
| Print                           |  | <b>Phone:</b> | Print               | William Bell        | 5/30/2020    |

### Sample 3

|                |                          |                 |            |                  |
|----------------|--------------------------|-----------------|------------|------------------|
| Doc. Type:     | SA (JV Account Document) | Parked Document |            |                  |
| Doc. Number    | 105762958                | Company Code    | PUR        | Fiscal Year 2020 |
| Doc. Date      | 09/17/2020               | Posting Date    | 09/28/2020 | Period 03        |
| Calculate Tax  | <input type="checkbox"/> |                 |            |                  |
| Ref. doc       |                          |                 |            |                  |
| Doc. Currency  | USD                      |                 |            |                  |
| Doc. Hdr. Text | Correct Charge           |                 |            |                  |

| Item | PK | Account | Account Short<br>Text | Text            | Fund     | WBSE                | Grant     | Amount  |
|------|----|---------|-----------------------|-----------------|----------|---------------------|-----------|---------|
| 1    | 40 | 530095  | Federal Express       | Doc # 105518421 | 41060000 | F.XXXXXXXXXX.02.020 | 1XXXXXX12 | 113.80  |
| 2    | 50 | 530095  | Federal Express       | Doc # 105518421 | 41060000 | F.XXXXXXXXXX.02.051 | 1XXXXXX45 | 113.80- |
| 3    |    |         |                       |                 |          |                     |           |         |
| 4    |    |         |                       |                 |          |                     |           |         |
| 5    |    |         |                       |                 |          |                     |           |         |
| 6    |    |         |                       |                 |          |                     |           |         |

Explanation: See attachment

Correcting Document – FV50 Explanation Form

|                             |                                               |                          |                                             |
|-----------------------------|-----------------------------------------------|--------------------------|---------------------------------------------|
| FROM                        |                                               | TO                       |                                             |
| Grant(s)/ PI                | 1XXXX48 / Thomas Barr                         | Grant(s)/ PI:            | 1XXXX99 / Thomas Barr                       |
| IO(s)/ Fund(s)              | F.9XXXXXXXX.02.013                            | IO(s)/ Fund(s):          | F.9XXXXXXXX.02.026                          |
| Project Period:             | 1/1/2020 - 12/31/ 20205                       | Project Period:          | 3/1/2019 - 4/30/2021                        |
| Project Title:              | Building Simulations for Virtual Environments | Project Title:           | Design System Architectures for Manufacture |
| Available Balance / Date e: | \$15,692 .15 / 9/17/20                        | Available Balance/ Date: | S37,191.36 / 9/17 /20                       |

Original Document Information (document number, date, amount ):  
doc# 105518421 dated 4/27/15, \$113.80

To correctly charge Federal Express expense for the annual ONR technical report on “Design System Architectures for Manufacture” to Grant 1XXXX99 from Grant 1XXXX48. Professor Barr was on research leave in Germany from 5/15/2020 to 8/14/2020 and didn’t have direct access to his grants. He had instructed his account clerk in the Business Office to pout the FedEx charges for his annual ONR technical report on his ONR grant before he left for Germany. The account clerk did not know the report was on the “Design System Architectures for Manufacture” and charged the wrong ONR grant of Professor Barr in error. Professor Barr did not return to campus until the Fall semester and began in late August 2020. It was not until early September 2020 that Professor Barr had a chance to conduct a detailed review of all the charges that posted to both ONR grants while he was gone and found the error on the FedEx charges. He then instructed the Business Office to make the correction.

|                            |                   |                        |                               |                  |                       |
|----------------------------|-------------------|------------------------|-------------------------------|------------------|-----------------------|
| <b>Preparer: Signature</b> | <i>John Jones</i> | <b>Date:</b> 5/31/2020 | <b>Pre-Auditor: Signature</b> | <i>Sue Smith</i> | <b>Date:</b> 6/1/2020 |
| Print                      | John Jones        | <b>Phone:</b>          | Print                         | Sue Smith        | <b>Phone:</b>         |

**PI Certification that project received the described expense and correction is proper.**

|                                 |  |               |                     |                    |                  |
|---------------------------------|--|---------------|---------------------|--------------------|------------------|
| <b>Business Mgr.: Signature</b> |  | <b>Date:</b>  | <b>PI Signature</b> | <i>Thomas Barr</i> | <b>5/30/2020</b> |
| Print                           |  | <b>Phone:</b> | Print               | Thomas Barr        | <b>Date:</b>     |

## Sample 4

|                       |                          |                        |            |             |      |
|-----------------------|--------------------------|------------------------|------------|-------------|------|
| Doc. Type:            | SA (JV Account Document) | <b>Parked Document</b> |            |             |      |
| Doc. Number           | 105934581                | Company Code           | PUR        | Fiscal Year | 2020 |
| Doc. Date             | 05/18/2020               | Posting Date           | 05/26/2020 | Period      | 11   |
| Calculate Tax         | <input type="checkbox"/> |                        |            |             |      |
| Ref. doc              |                          |                        |            |             |      |
| Doc. Currency         | USO                      |                        |            |             |      |
| <b>Doc. Hdr. Text</b> | <b>Correcting Errors</b> |                        |            |             |      |

| ltn | PK | Account | Account Short Text | Text            | Fund     | WBSE               | Grant     | Amount |
|-----|----|---------|--------------------|-----------------|----------|--------------------|-----------|--------|
| 1   | 40 | 523015  | Medical Supplies   | Doc# 4900383733 | 41060000 | F.1XXXXXXXX.02.001 | 1XXXXXX67 | 41.79  |
| 2   | SO | 523015  | Medical Supplies   | Doc# 4900383733 | 41060000 | F.1XXXXXXXX.02.003 | 1XXXXX78  | 41.79- |
| 3   | 40 | 523015  | Medical Supplies   | Doc# 4900385309 | 41060000 | F.1XXXXXXXX.02.001 | 1XXXXXX67 | 55.11  |
| 4   | SO | 523015  | Medical Supplies   | Doc# 4900385309 | 41060000 | F.1XXXXXXXX.02.003 | 1XXXXX78  | 55.11- |
| 5   |    |         |                    |                 |          |                    |           |        |
| 6   |    |         |                    |                 |          |                    |           |        |

Explanation: See attachment

Correcting Document – FV50 Explanation Form

|                         |                                                                    |                         |                                                                                    |
|-------------------------|--------------------------------------------------------------------|-------------------------|------------------------------------------------------------------------------------|
| FROM                    |                                                                    | TO                      |                                                                                    |
| Grant(s)/PI:            | 1XXXXX78/ June Weston                                              | Grant(s)/PI:            | 1XXXXXX67/ June Weston                                                             |
| IO(s)/ Fund (s):        | F.1XXXXXXX.02.003                                                  | IO(s)/ Fund(s):         | F.1XXXXXXX.02.001                                                                  |
| Project Period:         | 6/15/2018 • 6/14/2020                                              | Project Period:         | 1/01/2019 • 12/31/2021                                                             |
| Project Title:          | Anxiety in a Genetic Model of Alcoholism: Role of Endocannabinoids | Project Title:          | In Vitro and In Vivo PKC Activation Induces D3 and D1 Dopamine Receptor Heteromers |
| Available Balance/Date: | \$20 .589.42 / 5/18/2020                                           | Available Balance/Date: | \$63,047 .10 / 5/18/2020                                                           |

•Multiple grants/accounts should be numbered for example: 1), 2 ), etc

**Original Document Information (document number, date, amount): Doc# 4900383733/12/2020, \$4179 / Doc# 4900385 3/19/2020 \$5511**

To move charges on documents referenced above from grant 1XXXXX78, F.1XXXXXXX.02.003 to grant 1XXXXXX67, Sponsored Program F.1XXXXXXX.02.001 as both projects are conducting similar research using animal modeling to test for common psychiatric illnesses and addiction factors. Document# 4900383733 is for a box of 100 disposable 27 gauge 1/2 in. needles, and document # 4900385309 is for a box of 200 disposable 1 CC syringes. There was a mix up when these items were ordered as both projects use them and Professor Weston did not specifically state which grant to order them on. Professor Weston stated she was running low on needles and syringes and asked the department procurement clerk to order more. The clerk assumed she would be using them on Grant 1XXXXX78, Sponsored Program F.1XXXXXXX.02.003 as the clerk had ordered these items several times in the past on this grant. Professor Weston actually meant for the needles and syringes to be ordered on grant 1XXXXXX67, Sponsored Program F.1XXXXXXX.02.001. Grant 1XXXXX78, F.1XXXXXXX.02.003 is ending soon and could never use that many needles and syringes before the project ends in June 2020. Grant 1XXXXXX67, Sponsored Program F.1XXXXXXX.02.001 research is just starting to get up to full speed and will need a large supply of needles and syringes for use over the next year and a half on the project. Error was found by Professor Weston during her review of charges on all her grants in May 2020.

|                                 |                   |                        |                                                                                               |                    |                       |
|---------------------------------|-------------------|------------------------|-----------------------------------------------------------------------------------------------|--------------------|-----------------------|
| <b>Preparer: Signature</b>      | <i>John Jones</i> | <b>Date:</b> 5/31/2020 | <b>Pre-Auditor: Signature</b>                                                                 | <i>Sue Smith</i>   | <b>Date:</b> 6/1/2020 |
| Print                           | John Jones        | <b>Phone:</b>          | Print                                                                                         | Sue Smith          | <b>Phone:</b>         |
|                                 |                   |                        | <b>PI Certification that project received the described expense and correction is proper.</b> |                    |                       |
| <b>Business Mgr.: Signature</b> |                   | <b>Date:</b>           | <b>PI Signature</b>                                                                           | <i>June Weston</i> | <b>5/30/2020</b>      |
| Print                           |                   | <b>Phone:</b>          | Print                                                                                         | June Weston        | <b>Date:</b>          |