1.0 PURPOSE

The Office of Grants and Contracts (OGC) has oversight responsibility for financial compliance with University, federal, state, and sponsor regulations and policies related to sponsored programs activities.

1.1 Sponsored projects (awards) are established as funds in the 21xxxx range of the Banner financial system.

2.0 PRIOR APPROVALS

In order to ensure compliance with award agreements and University policies, OGC will pre-review and approve selected transactions and documents before they are processed for a sponsored project. OGC will pre-review and authorize the following transactions/documents prior to their processing:

2.1 All HR actions – EPAFs – for salary/fringe to be paid.

2.2 All cost transfers – Banner HR Redistribution form for salary/fringe and Banner ID/JE for non-salary transactions.

2.3 All subcontractor invoices/payments.

2.4 All capital equipment purchases.

2.5 All alterations, renovations or real property purchases.

2.6 All supply or other PORT requisitions with a dollar value of $5,000 or more.

2.7 All travel vouchers for reimbursements of $1,500 or more.
2.8 All travel vouchers, regardless of reimbursement value, which involve foreign travel or the use of a non-US Carrier.

2.9 All human subjects gift card or other incentives approval requests.

2.10 All deposits/receipts/revenue for a sponsored project. All payments should be processed by OGC not the administering department.

2.11 All financial reports or budget revision/financial correspondence or financial approval requests to sponsors. Only for items outside of the proposal process. Proposal activities are approved by the Office of Sponsored Programs.

2.12 All transactional documents that require Funding Source level approval - in accordance with University policies (e.g., Direct Pay, Contractual Services Payment). OGC is the Funding Source level signatory for all sponsored projects funds.

2.13 For federal awards only – all costs requiring A21 exception approval.

2.14 All financial information, reports or correspondence related to sponsor audits or desk reviews. OGC is the point of contact for all audit or desk review requests.

3.0 POST-REVIEW

In order to ensure compliance with award agreements and University policies, OGC may post-review or sample audit any transaction processed on a sponsored project for compliance with University and sponsor requirements and federal and state audit standards.

4.0 ACTIONS

For both pre- and post-review processes, OGC may disallow costs that do not have appropriate approvals or do not comply with award, sponsor, or University audit standards, policies, or practices.