

Budget and Expenditure Monitoring Procedure for Sponsored Activities

The Principal Investigator (PI) of the grant has read-only access to the University's accounting system (SAP) to review progress against the budget. The PI should check the progress against the budget on no less than a quarterly basis. The Grant Accountant reviews the progress against the grant on a monthly basis and sends a report to the PI and the Institute for Public Service and Sponsored Programs (IPSSP) for analysis.

An expenditure request (purchase requisition/funds reservation) that is entered into SAP can only be accepted by SAP if there are funds available. SAP is in place to preclude incurring obligations in excess of total funds available. The PI is responsible for reviewing the budget for availability of funds and entering the expenditure request initially into SAP.

Once a purchase requisition had been entered in SAP, released by the PI, and the appropriate documentation has been forwarded to the Grant Accounting Office, these expenditures go through multiple layers of a release strategy for approval in SAP before being converted to a purchase order.

Release Strategy Levels

1. SU Grant Accountant
2. SU IPSSP Director
3. SU Information Technology Director (technology purchases if applicable)
4. SU Fiscal Officer

Funds reservations must be entered into SAP for all travel and petty cash reimbursements by the PI. Reimbursement paperwork must then be approved by the PI, the Grant Accounting Office, and the IPSSP before payment will be issued.

If any expense is deemed unallowable, the expenditure request is rejected and the expense may become eligible to be charged to an unrestricted fund. If a portion of the request is unallowable, the allowable portion of the expenditure may be approved and the unallowable expenditure can become eligible to be charged to an unrestricted fund. If an unallowable expense has been charged to the grant in error, it must be removed via journal entry to an unrestricted account by the Grant Accountant.

If there are cost overruns, the Grant Accountant will identify them during the monthly review. Cost overruns must be removed by the Grant Accountant via a journal entry. The quarterly review by the PI is also used to identify unallowable expenses after incurrence.