Required Signatures and Approval Policy: Non-sponsored Funds

December 7, 2015

This policy applies to all RSPH employees responsible for the expenditure of non-sponsored funds. It applies to all reimbursement requests (P-Cards, Corporate Cards, Accounts Payable, Emory Express, etc). This policy is in addition to any applicable university fiscal policies.

BACKGROUND

The concept behind having approvals is to insure that at least two individuals are involved in the expenditure of University funds. The individual who initiates a purchase should not be the one to approve it. The approver must be a supervisor or someone with independent judgment. (See University Policy 2.110 -Approval Requirements for Reimbursements and Payments.) This is standard operating procedure and one of the hallmarks of a good internal control system.

POLICY

Expenditures and requests for reimbursements initiated by a staff member or for a staff member always require a supervisor review and approval. This review is to assure that the transaction is necessary and appropriate. The Reimbursement and Payables (R & P) group in the RSPH Dean’s Office will review for 1) compliance with Emory University Policy 2) documented business purpose, and 3) the use of appropriate form and payment method.

Expenditures and requests for reimbursement initiated by a faculty member or for a faculty member will be reviewed by the R & P group. Again the review is for 1) compliance with Emory University Policy 2) documented business purpose, and 3) the use of appropriate form and payment method. If the expenditure or reimbursement request appears to be out of the ordinary, the R & R group will request a review from the faculty member’s department chair. Most transactions will not require a department chair’s approval.

AUTHORIZED SIGNATORY

The PI has the ability to appoint an authorized signatory for his/her projects. The individual being granted the authorization must have firsthand knowledge of the project, its scope of work, and expenditures. The PI should email RSPH-RAP@emory.edu stating they would like to grant approval authority.
Authorization is granted based on the following guidelines:

1. Approval is granted for expenditures, orders, payments, etc. that are to be expended to the project.

2. The authorized signatory cannot approve their own expenditures. They will need a 1-level up approver (ie. the PI, Multi-PI or Department Chair).

3. The authorized signatory cannot approve the PI’s expenditures. The PI’s signature or approval is all that is required.

4. The authorized signatory cannot approve subcontract or consulting agreement payments. The PI or Multi-PI’s signature is required.