Required Signatures and Approval Policy: Sponsored Funds
December 7, 2015

This policy applies to all RSPH employees responsible for the expenditure of sponsored funds. It covers 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. Typically, the individual who initiates a purchase cannot be the one to approve it. In addition, the approver must be the supervisor or someone with a higher level of authority than the person initiating the transaction. (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.

SPONSORED PROJECTS

Individuals with higher level authority (the Department Head or Dean) cannot typically make judgments concerning the need or appropriateness of expenditures for a sponsored project. Therefore, the approval of expenditures on sponsored funds is an exception to standard operating procedures in the following ways:

- For *allowability*, a RSPH Research Administrator reviews that all expenses were within normal policy, unless otherwise designated by project-specific need.
- For *applicability*, a RSPH Research Administrator reviews that all the sponsored funds were spent in accordance with the grant or contract.

POLICY

Expenditures initiated by the PI and charged against the PI’s sponsored project **DOES NOT** require an immediate one-level-up approval. Such expenditures will be reviewed as noted in the section above for allowability and applicability to grant or contract terms.

Expenditures initiated by a member of a PI’s staff, and charged against the PI’s sponsored project require one-level-up approval. This must be the PI or an individual designated by the PI to have budgetary authority over the account.
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.

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.