**Required Signatures and Approval Policy: Sponsored Funds**  
October 26, 2011

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.