

## **Sponsored Programs Administration**

### **EXPENDITURE MONITORING**

Post-Award Administrators will review all requisitions, inter-departmental billings (IDB), business procurement charges (BPC), and travel requests to ensure that the expenses to be charged are allowable and allocable to the respective awards. If the expense does not meet one of the criteria and/or does not seem appropriate to the grant's scope of work, Post-Award will contact the PI and/or departmental administrator to obtain more information and suggest alternate methods of payment as necessary.

- To see expenses departments would like to charge, click on Worklist in the top left-hand corner of the Home page on PeopleSoft.
- Click on the hyperlinked portion of each expense to see more detail. The name of the preparer, the transaction ID, and comments (if entered) will be on the first tab. The items to be purchased, the amounts, and the speedtypes to be charged are listed on the Approval Review or Line Info tab, depending on the type of transaction.
- Verify whether the person who entered the expense has been delegated that authority by the PI (RINST panel, Authorization tab). The name of the person who entered the requisition or purchase should appear there with the corresponding box checked behind it. If authorization is not given, email the administrator and/or PI to verify expense is valid.
- Check Overall Grant Status report in PS (KUMC→KU Grants→KU Grt Reports→Overall Grant Status) for each listed speedtype to make sure that the account to be charged has sufficient funds for the proposed expenses. Be sure to subtract the encumbrances from the current direct cost balance to obtain the true remainder.
- Check the project folder to see if the expense is listed in the budget proposal. If not, find out if it is an allowable charge per sponsor guidelines. A short reference guide is provided below. If the type of expense is not included there, check the Sponsor Guidelines on the RI website: <http://www2.kumc.edu/researchinstitute/spa/spapolicies.html> and/or the Funding Agency Guidelines documents stored on the G: Drive under Funding\_Agency\_Info.
- If expenditures are to post on a federal grant, reference [OMB Circular A-21](#) to make sure that these charges are reasonable, allowable and allocable to the sponsored projects.

- Review Terms and Conditions of the agreement—would these expenses require a budget revision? Is revision allowable per the sponsor’s agreement?
- Check institutional policies (i.e. recruitment reimbursement, gift purchases, procurement regulations, etc.) or other [Guidelines](#) to ensure all expenses posted to grants conform with KUMC policies and procedures.
- After checking all of these factors, Post-Award Administrator must Approve, Recycle, or Deny each expense in the Worklist. Approving will send the charge to RI Accounting for issuance of a purchase order and payment; Recycling will return the expense to the preparer for changes; and Denying will cancel the expense request altogether (comments must be entered when Recycling or Denying). If expense is recycled or denied, make note of the transaction number, preparer’s name, speedtype number, and the reason for recycling or denying.

You may be asked by an auditor, RI, or the department to explain or justify your decision on any expense, so be sure that you fully understand the transaction before making a determination. When in doubt, obtain an email from the PI or administrator explaining the benefit and relevance to the grant of the particular expense and file it in the project file.

### **Federal awards→**

**Payroll expenses** should roughly match the proposal budget; must obtain sponsor’s approval for **PI’s effort** to decrease by 25% or more from what was originally proposed.

**Administrative salaries, office supplies, local phone charges, and memberships** are not allowable charges on federal funded research grants. (These are considered to be indirect costs and should be covered by a departmental research overhead fund.)

**Subject payments** can not be approved without a current Human Subjects Committee (HSC) approval on file.

**Animal care expenses** can not be approved without a current Institutional Animal Care and Use Committee (IACUC) approval on file.

**Federal funds can not be used to offset overdrafts incurred on any other sponsored award or project.** Any overrun on a sponsored project should be charged to a departmental R&D account.

**Cost transfers to NIH grants** that represent corrections of clerical or bookkeeping errors must be accomplished within 90 days of having discovered the error. Correcting entries must be supported by documentation that fully explains how the error occurred and a certification of the correctness of the new charge by PI and SPA.

**Capital equipment (>\$5,000)** must have been included in the proposal budget or most recent progress report, and requires prior approval if it was not.

**Parking fees, medical licenses, entertainment costs, and any other personal expenses** are not allowable.

### **Private awards→**

**Subject payments** can not be approved without a current Human Subjects Committee (HSC) approval on file.

**Animal care expenses** can not be approved without a current Institutional Animal Care and Use Committee (IACUC) approval on file.

**Private funds can not be used to offset overdrafts incurred on any other sponsored award or project.** Any overrun on a sponsored project should be charged to a departmental R&D account.

**Cost transfers to private grants** that represent corrections of clerical or bookkeeping errors must be accomplished within 90 days of having discovered the error. Correcting entries must be supported by documentation that fully explains how the error occurred and a certification of the correctness of the new charge by PI and SPA.

**Parking fees, medical licenses, entertainment costs, and any other personal expenses** are not allowable.

### **RI-funded accounts→**

**Faculty salary** is not allowed; only research associates' or technicians' salaries listed on the approved budget.

**Travel** is not permitted unless it is clearly necessary in order to collect data. It must have been included in the original proposal budget or it will need to be approved by SPA.

**Equipment purchases** must not exceed 10% of the total budget. It must have been included in the original proposal budget or it will need to be approved by SPA.

Only **research supplies** are allowable.

**Computers** are not allowable expenses.

**Memberships, dues, and phone charges** are not allowable.

**Parking fees, medical licenses, entertainment costs, and any other personal expenses** are not allowable.

### **R&D accounts→**

**Parking fees, medical licenses, entertainment costs, and any other personal expenses** are not allowable.

# Worklist:

The screenshot shows a web browser window titled "Worklist - Windows Internet Explorer". The address bar contains the URL: [https://fin.kumc.edu/psp/fin\\_1/EMPLOYEE/ERP/w/WORKLIST?iAction=ICViewWorklist&Menu=Worklist&Market=GBLE](https://fin.kumc.edu/psp/fin_1/EMPLOYEE/ERP/w/WORKLIST?iAction=ICViewWorklist&Menu=Worklist&Market=GBLE). The page header features the Oracle logo and navigation links for Home, Worklist, Add to Favorites, and Sign out. The main content area is a table titled "Worklist" with the following columns: From, Date From, Work Item, Worked By Activity, Priority, and Link. Below the table are "Mark Worked" and "Reassign" buttons for each row. The browser's taskbar at the bottom shows the Start button and several open applications: Novell GroupWise - M..., Project/Grant RINST ..., Worklist - Windows In..., and Procedures. The system tray shows "Trusted sites", "100%", and the time "3:51 PM".

From	Date From	Work Item	Worked By Activity	Priority	Link	Mark Worked	Reassign
Hedge, Anne-Marie	07/21/2009	BPC RI Approver	KU_BPC_APPROVAL		<a href="#">KUMED_8000077404_07-304.N.N.Y.N.N.N.N.X.Bio-Rad Laboratories</a>	Mark Worked	Reassign
Kilbride, Teal	07/21/2009	RI Approval WL	KU_REQUISITION_APPROVAL		<a href="#">RINST_0000089488_TKILBRIDE_2009-07-21.RI</a>	Mark Worked	Reassign
Kilbride, Teal	07/21/2009	RI Approval WL	KU_REQUISITION_APPROVAL		<a href="#">RINST_0000089489_TKILBRIDE_2009-07-21.RI</a>	Mark Worked	Reassign
Kilbride, Teal	07/21/2009	RI Approval WL	KU_REQUISITION_APPROVAL		<a href="#">RINST_0000089494_TKILBRIDE_2009-07-21.RI</a>	Mark Worked	Reassign
Kilbride, Teal	07/21/2009	RI Approval WL	KU_REQUISITION_APPROVAL		<a href="#">RINST_0000089496_TKILBRIDE_2009-07-21.RI</a>	Mark Worked	Reassign
Kilbride, Teal	07/21/2009	RI Approval WL	KU_REQUISITION_APPROVAL		<a href="#">RINST_0000089498_TKILBRIDE_2009-07-21.RI</a>	Mark Worked	Reassign
Kilbride, Teal	07/21/2009	RI Approval WL	KU_REQUISITION_APPROVAL		<a href="#">RINST_0000089500_TKILBRIDE_2009-07-21.RI</a>	Mark Worked	Reassign
Duncan, Wujeong	07/21/2009	RI Approval WL	KU_REQUISITION_APPROVAL		<a href="#">RINST_0000089513_WDUNCAN_2009-07-21.RI</a>	Mark Worked	Reassign
Schuck, Linda	07/21/2009	RI Approval WL	KU_REQUISITION_APPROVAL		<a href="#">RINST_0000089544_LSCHUCK_2009-07-21.RI</a>	Mark Worked	Reassign
Painter, Marilyn Sue	07/21/2009	RI Approval WL	KU_REQUISITION_APPROVAL		<a href="#">RINST_0000089568_MPAINTER_2009-07-21.RI</a>	Mark Worked	Reassign
Painter, Marilyn Sue	07/21/2009	RI Approval WL	KU_REQUISITION_APPROVAL		<a href="#">RINST_0000089570_MPAINTER_2009-07-21.RI</a>	Mark Worked	Reassign

# Example of BPC:

The screenshot displays the Oracle Worklist interface within a Windows Internet Explorer browser. The browser's address bar shows the URL: [https://fin.kumc.edu/psp/fin\\_1/EMPLOYEE/ERP/wj/WORKLIST?ICAction=ICViewWorklist&Menu=Worklist&Market=GBL&](https://fin.kumc.edu/psp/fin_1/EMPLOYEE/ERP/wj/WORKLIST?ICAction=ICViewWorklist&Menu=Worklist&Market=GBL&). The Oracle logo is visible at the top left of the application page, and navigation links for Home, Worklist, Add to Favorites, and Sign out are at the top right. The main content area is titled "Procurement Card Reconciliation" and is divided into "Header Info" and "Line Info" tabs. The "Header Info" tab is active, showing a "Header Details" section with the following information:

Trans #:	8000077404	Quick Card:	07-304	Purchase Date:	07/20/2009
Hedge, Anne-Marie					
Total Lines:	2	Total Charges:	64.33	<input checked="" type="checkbox"/> Transaction Pre-Approval Req	

Below the header details is a "Scroll Area" containing a table with the following data:

Line Number:	1	<input type="checkbox"/> State Charges Approved	<input type="checkbox"/> Charges Pre-Approved	<input type="checkbox"/> Line Interfaced
Qty:	1.0000	<input type="checkbox"/> Private Funds Required	<input type="checkbox"/> Private Funds Received	Approved By
Unit of Measure:	EA	Unit Price:		56.00000
Item Purchased:		1709648 TDS software HASP key		
SpeedType:	QR844690	Account:	3720	*State: NONE
Data Processing Supplies		Contract: or NONE		

At the bottom of the scroll area, there are buttons for Save, Notify, Previous tab, and Next tab. The browser's taskbar at the bottom shows the Start button and several open applications: Novell GroupWise - M..., Project/Grant RINST..., Worklist - Windows In..., and Procedures. The system clock indicates 3:46 PM on 11/13/09.

# Example of Requisition:

Worklist - Windows Internet Explorer

https://fin.kumc.edu/psp/fin\_1/EMPLOYEE/ERP/w/WORKLIST?iAction=ICViewWorklist&Menu=Worklist&Market=GBL8

ORACLE

Home | Worklist | Add to Favorites | Sign out

New Window | Help | Customize Page

Form | Schedule | Approvals | **Approval Review**

Business Unit: RINST **Requisition ID:** 0000089488 Vendor: 0000002950 FISHER SCI-002 Business

Line	Dist	Description	Qty	Price	Account	Contract#	Dist Amt	Project ID
1	1	12-565-17 Chamber Slide	1	146.91	3800		146.91	QS812901
2	1	12-565-6 Chamber slide	1	142.23	3800		142.23	QS812901
3	1	Mg-21-022-CV Hank's Ba	3	62.57	3800		187.71	QS819940
4	1	11-676-55 Locator 4 Plue	1	3240.72	3800		3240.72	QS819940
5	1	Mt-10-040-CV Celligro RP	1	33.39	3800		33.39	QS819940
6	1	Mt-10-013-CV Celligro DM	1	33.39	3800		33.39	QS817950
7	1	MT-21-022-CV Hank's Ba	1	62.57	3800		62.57	Main Content

Save | View Worklist | Previous in Worklist | Next in Worklist | Notify | Refresh | Add | Update/Display

Form | Schedule | Approvals | Approval Review

Done Trusted sites 100%

start Novell GroupWise - M... Project/Grant RINST ... Worklist - Windows In... Procedures Procedure for Expen... 3:53 PM

# Overall Grant Status panel:

**Overall Grant Status**

Project: QS812901      Trophoblast Differentiation      BU: RINST

Manager: Soares, Michael J	Start: 05/01/2007	Direct Award: 630,514.68
Agency ID: 2 RO1 HD020676-21	End: 04/30/2010	D/C Exp: 548,146.16
Issuing Agcy: NI OF CHILD HAEALTH & HUMAN DEVELOPMENT(NICHD)	Proj End: 04/30/2012	Direct Awd Bal: 82,368.52
Chart Fields		Tot Enc Bal: 11,788.03
Fund: 1111	Dept: 12201	Program: 71000
		F & A Award: 296,832.34
		F & A Exp: 234,143.04

Acct	Description	Budget Amt	Expense	Balance
1005	Salary and Wages	288,500.00	155,298.85	133,201.15
1745	Fringe Benefits		47,412.05	-47,412.05
2000	Other Operating Expenses	92,039.68	98,353.15	-6,313.47
2500	Travel	5,500.00	3,379.81	2,120.19
2660	Tuition for Employees		2,656.87	-2,656.87
3001	Supplies	244,475.00	241,045.43	3,429.57
80010	Facility & Administration Cost	206,832.34	224,143.04	62,689.20

# Authorization tab on RINST:

Project/Grant RINST Only - Windows Internet Explorer

https://fin.kumc.edu/psp/fin/EMPLOYEE/ERP/c/KU\_GRANT\_PROCESSES.PROJECT\_GL\_KU.GBL?Folder=MYFAVORITES

File Edit View Favorites Tools Help

Google Search

McAfee SiteAdvisor

Project/Grant RINST Only

ORACLE

Home Worklist Add to Favorites Sign out

Other Account Bill To Info Project Invoices Closure Authorization

Set ID RINST Project QR844690

Scroll Area Find | View All First 1-4 of 4 Last

Effective Date 01/01/1900

EmpID	Manager	REQS	Bdat	BPC	Trvl	HRIS	Limit Amt
1 J0000069073	Hedge, Anne-Marie	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	0.00
2 K0000047861	Jordan, Sandra S	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	0.00
3 M0000085368	Webb, Steffani Hoffman	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Main Content	0.00
4 M0000088059	Zhuang, Ran	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	0.00

Save Return to Search Notify Add Update/Display Include History Correct History

Done Trusted sites 100%

start Novell GroupWise - M... Project/Grant RINST ... Worklist - Windows In... Procedures Procedure for Expen... 4:01 PM

Be sure that the person who entered the expense has the appropriate authority for that type of entry.

# Approval tab on worklist for RI:

The screenshot shows the Oracle Worklist application interface. The browser window title is "Worklist - Windows Internet Explorer". The address bar shows the URL: [https://fin.kumc.edu/psp/fin\\_1/EMPLOYEE/ERP/w/WORKLIST?ICAction=ICViewWorklist&Menu=Worklist&Market=GBL&](https://fin.kumc.edu/psp/fin_1/EMPLOYEE/ERP/w/WORKLIST?ICAction=ICViewWorklist&Menu=Worklist&Market=GBL&). The page header includes the Oracle logo and navigation links: Home, Worklist, Add to Favorites, Sign out. The main content area has tabs for Form, Schedule, Approvals, and Approval Review. The "Approval Review" tab is selected, displaying a table of items for approval. The "Comments" button is circled in red. The "Research Institute" row has "Approve", "Deny", and "Recycle" buttons circled in red.

Business Unit	Requisition ID	Status	Name	Date
Accounts Payable	0000089488	Pending Approval	Not Applicable	07/21/2009
Controller's Office			Not Applicable	07/21/2009
Grant Accounting				
Accountant 1:			Not Applicable	07/21/2009
Accountant 2:			Not Applicable	07/21/2009
Accountant 3:			Not Applicable	07/21/2009
Accountant 4:			Not Applicable	07/21/2009
Accountant 5:			Not Applicable	07/21/2009
Purchasing			Not Applicable	07/21/2009
Research Institute				

Buttons at the bottom: Save, View Worklist, Previous in Worklist, Next in Worklist, Notify, Refresh, Add, Update/Display.