

Expenditure Monitoring Roles & Responsibilities

Person, Group, Entity	Pre-Incurrence	Transaction Processing	Post-Incurrence
Principal Investigator (PI)	<ul style="list-style-type: none"> • Initiate grant-related charges, verifying allowability, allocability, and reasonableness <ul style="list-style-type: none"> ○ Follow local processes for setting up procurement, internal service, travel, reimbursement, and other transactions • Initiate hiring processes for grant-related work <ul style="list-style-type: none"> ○ Follow local processes for budgeting for, obtaining approvals for, and beginning the hiring process • In Workday, review and approve subaward agreements, ensuring that the contracts will enable the work to be performed by the subawardee • Maintain oversight of subrecipient progress relative to proposed work • Initiate costing allocation (effort/labor allocation) changes <ul style="list-style-type: none"> ○ Follow local processes for communicating effort changes and initiating them in Workday • Assist department/college staff with cost transfer justifications and documentation 	<ul style="list-style-type: none"> • Based on business process condition rules and thresholds determined by the university, approve, deny, or send back grant transactions in Workday, verifying accuracy, allowability, allocability, and reasonableness, including costing allocations (effort/labor allocations), accounting adjustments, and certain payroll accounting adjustments • In Workday, review and approve subaward invoices, ensuring that the expenses are reasonable compared to the work that has been performed 	<ul style="list-style-type: none"> • Participate in and provide information related to after-the-fact grant cost reviews following local processes • Ensure that all effort certifications related to the PI's own grants are completed • Communicate with department and/or administrative staff regarding questions for costs appearing on grant ledgers; follow local processes for resolving questions • Report instances of financial non-compliance to the appropriate compliance officer
Department/College Administrative Staff	<ul style="list-style-type: none"> • Provide information to PI regarding policies and procedures related to grant purchasing and personnel in accordance with local purchasing processes and hiring processes • Provide information about the budget and available funds to the PI; maintain local records of planned budgetary deviances 	<ul style="list-style-type: none"> • Create and submit requested transactions in Workday, verifying that the transaction occurs during the period of performance, is reasonable, allowable, and properly allocated, treated consistently with university and sponsor policy with 	<ul style="list-style-type: none"> • Review assigned grants at least monthly, comparing budgets to actuals including obligations to ensure that adequate funding remains following local processes for initiating and following through on the

	<p>that do not require sponsor approval; work with OSP to obtain sponsor pre-approval for budget revisions where required</p> <ul style="list-style-type: none"> • Work with PI to understand and document needs for cost transfers, consistent with university and sponsor policies and following local processes for initiating cost transfers in Workday 	<p>respect to whether it is a direct or indirect cost, and that project funds are available to support the transaction</p> <ul style="list-style-type: none"> • Based on assigned security roles (e.g., Cost Center Sponsored Program Manager, Cost Center Fiscal Specialist) and thresholds determined by the university, approve, deny, or send back grant transactions in Workday, using university and sponsor policies to determine the appropriateness of the charge • Prepare and submit cost transfers in Workday, including all documentation necessary per sponsor and university policy 	<p>results of the reviews; RPT – Grant Budget Vs Actuals is available for this purpose</p> <ul style="list-style-type: none"> • Review assigned grants at least monthly to ensure that posted transactions are reasonable, allowable, allocable, and consistently treated following local processes for initiating and following through on the results of the reviews; RPT – Grant Budget Vs Actuals is available for this purpose • Discuss results of review with PI and develop remediation plans, if needed, following local processes to execute remediation plans • Report instances of financial noncompliance with applicable award terms and conditions, institution policies, and/or regulations to the appropriate compliance officer
Dean/Director/Department Head or Chair	<ul style="list-style-type: none"> • Ensure adequate local oversight of sponsored project funding is available • In conjunction with the PI, implement and ensure oversight of sponsored funds to comply with applicable policies and regulations 	<ul style="list-style-type: none"> • Based on assigned security roles (e.g., Manager, Cost Center Manager) and thresholds determined by the university, approve, deny, or send back grant transactions in Workday, using university and sponsor policies to determine the appropriateness of the charge 	<ul style="list-style-type: none"> • Ensure effort certifications for the scope of oversight are completed timely by the appropriate personnel • Report instances of financial noncompliance with applicable award terms and conditions, institution policies, and/or regulations to the appropriate compliance officer
Office of Sponsored Programs (OSP)	<ul style="list-style-type: none"> • Interpret applicable federal, state, local, and sponsor policies and procedures 	<ul style="list-style-type: none"> • Based on assigned security roles (i.e., Grant Manager) and thresholds 	<ul style="list-style-type: none"> • Ensures PI approval of subaward invoices

	<ul style="list-style-type: none"> • Ensure university policies and procedures support applicable federal, state, local, and sponsor grants management needs • Train researchers and departmental/college staff in managing sponsored funds • Sets up sponsored awards to enable effective management and oversight of the funds • Coordinate and submit requests for budget revisions requiring sponsor approval, or requests for additional sponsor time and/or funding 	<p>determined by the university (i.e., cost transfers older than 90 days; all costing allocations; all requisitions; etc.), approve, deny, or send back grant transactions in Workday, ensuring transactions are allowable and consistently treated as either direct or indirect costs</p>	<ul style="list-style-type: none"> • Periodically review grants to ensure adequate funding to support existing expenses and obligations; RPT – Grant Budget Vs Actuals is available for this purpose • Periodically review grants to ensure expenses comply with sponsor regulations; RPT – Grant Budget Vs Actuals is available for this purpose • Distribute effort certifications and monitor for completion • Working with the appropriate compliance officer, resolve instances of actual or potential financial noncompliance
<p>Other (compliance functions, administrative pillars, transactional support units)</p>	<ul style="list-style-type: none"> • Ensure university policies and procedures are compatible with grant-related policies and procedures and provide an effective mechanism for grant spending (e.g., travel policy/procedure, hiring policy/procedure) 	<ul style="list-style-type: none"> • Based on the transaction type and characteristics (e.g., invoices outside of a Purchase Order and/or over \$45,000) and given an assigned security role (e.g., Accounts Payable Manager), approve, deny, or send back grant transactions in Workday • Based on assigned security roles (e.g., Compliance Manager) and thresholds determined by the university (e.g., subaward invoices over \$25,000), approve, deny, or send back grant transactions in Workday 	