Procedures Manual Appendix U

Grant Financial Transaction Approval Process

The processes below address three types of financial transactions: purchase requisitions, payment vouchers, and incidental/supplemental payroll requests. If you think exceptions to these processes are warranted in your specific situation, please call the OSP Director to discuss the issue. In the discussion below, “grants” means both grants and sponsored projects.

All transactions:

When you approve a transaction, you are asserting:

1. The goods or services being requested or paid for are allowable expenditures under the terms of the grant;
2. Sufficient grant funds are available to cover the portion of the expenditure being charged to the grant; and
3. The grant budget has sufficient funds at the lowest applicable budget level (e.g., total grant, total expenditure type (payroll/benefits or operating expenses), expenditure object (e.g., office supplies or capital equipment), etc.) to cover the portion of the expenditure being charged against the budget line.

Subsequent approvers and processors will rely on these assertions. As the transaction moves along in the workflow, the required level of review becomes more high-level. This means the primary investigator or program director (PI/PD) bears the greatest responsibility for ensuring compliance with the grant’s expenditure requirements.

Purchase requisitions:

Purchase requisitions must be entered via Banner; approvals are also handled electronically. The entry/approval process is outlined below.

1. Someone authorized by the PI/PD enters the requisition into Banner and submits it.
   - Both the person performing the data entry and the PI/PD must have access to the fund and organization codes being used.
   - Fund/org access requests must be approved by the PI/PD; such requests should be sent to me.
2. The submitted requisition will be routed by Banner into the PI/PD’s approval queue.
   - If your requisitions are currently routed directly to OSP for approval, contact me to set up or modify an approval queue which will route the requisitions to you for approval.
   - The PI/PD must approve the requisition in normal circumstances. If a requisition must be approved when the PI/PD is unavailable, contact OSP immediately so a temporary approval routing can be set up.
   - Depending on the approval levels established by the PI/PD and the applicable area head (VPAA, VPAT, etc.), the requisition may be routed to the area head for approval before it is routed to OSP.
3. Upon approval by the PI/PD and any other required approvers (such as VPAA or VPAT), the requisition is routed into the OSP approval queue.
Payment vouchers:

If a payment is either (a) a partial payment on a PO, or (b) not associated with a PO, submit a payment voucher along with the related invoice and other supporting documentation. If the payment is the final payment on a PO, submit the receiving copy of the PO along with supporting documentation. In the discussion, below, “PV” refers to both payment vouchers and receiving copies of PO’s.

1. Someone authorized by the PI/PD fills out the PV and attaches supporting documentation.
2. The PI/PD must approve the PV in normal circumstances. This is indicated by a manual signature of the approver (see http://www.washburn.edu/faculty-staff/human-resources/wuprpm/business-documents.html for further information about approval and signing of business documents).
   - If a PV must be approved when the PI/PD is unavailable, contact OSP immediately to determine the appropriate substitute approver.
   - If the PI/PD will be absent for an extended time, contact OSP as early as possible to identify a substitute approver.
   - As with purchase requisitions, area head approval may be required before a PV is routed to OSP.
3. Upon approval by the PI/PD and any other required approvers, the PV is sent to OSP for approval.

Incidental and supplemental payroll:

1. Be sure to use the correct form, which helps ensure compliance with requirements of employment and tax law (i.e., we have a current I-9 and W-4 on file).
   - The incidental payroll form is to be used when the payee is not a current Washburn employee. If an incidental employee will be working for more than four weeks, contact HR to get the person put on a temporary contract.
   - The supplemental payroll form is to be used when paying a current Washburn employee for work that is not reasonably encompassed in their current job description.
     ➢ NOTE: Washburn policy prohibits paying supplemental pay to classified employees, i.e., hourly-paid employees.
2. The PI/PD must approve the form. See #2 under “Payment vouchers” above.
3. Upon approval by the PI/PD and any other required approvers, the form is sent to OSP for approval.