

## **AUTHORITY POLICIES AND PROCEDURES FOR GRANTS AND CONTRACTS**

The Principal Investigator (PI) is the individual primarily responsible for management of his/her sponsored research project, including financial management. While it is acceptable and practical for the PI to have assistance in financial management, standards for delegation of signature authority to acquire goods and/or services purchased on sponsored project funds must ensure that the PI maintains oversight and only appropriate expenditures are approved. Therefore, delegation of financial responsibility is not allowed. For purposes of financial accountability and oversight, designation of a single PI with financial and program oversight is required. The designated PI will be responsible for overall financial and program management, including submission of agency required progress reports, NCE's, time and effort reporting, and other compliance requirements.

Only the authorizing PI can initiate the following actions:

1. **Approval of personnel action forms (PAFs) and Time and Effort Certification Reports.** Salary and stipends charges should be subject to careful review throughout planning, charging, (monitoring of budget/account statements) and confirmation (effort certification).
2. **Approval of sub-contractor payments.** PI's must review and approve sub-recipient's invoice. Prior to approving, the PI should consider the reasonableness of the invoiced amount based on the sub-recipient's progress on the project and an assessment of whether the sub-recipient is meeting the objectives of the sub-agreement.
3. **Approval of Purchase Orders.** In addition to following UNA's process for purchase orders, <http://www.una.edu/purchasing/po-process.html>, the signature of the primary PI and Director of the Office of Sponsored Programs is required on all purchase order requests. Co-PI's and/or administrative staff cannot be delegated as authorized signatories.
4. **Approval of travel requests.** Signature of the primary PI is required on all travel order requests. Co-PI's and/or administrative staff cannot be delegated as authorized signatories.

If there is an immediate need for approval of a transaction, the OSP will accept an email from the designated PI, explaining why a signature cannot be provided and that the charges are allocable and allowable on the sponsored project. As soon as possible, the PI must sign a copy of the transaction (PAF, PO, p-card, etc.) and forward to the OSP as documentation to support the earlier email.

The PI must maintain fiscal control of the sponsored project. The PI is expected to review budget and expenditure reports for his or her sponsored projects on a regular basis (monthly is suggested but not less frequently than quarterly) to detect any errors and irregularities.