



Florida A&M University Board of Trustees Policy

Board of Trustees Policy Number:
2008-11

Date of Adoption/Revision:
October 8, 2008

Subject	Expenditure Review of Non-Payroll Charges
Authority	Office of Management and Budget (OMB) Circular A-21, OMB Circular A-133, and 2 CFR Part 215; FAMU Regulations Chapter 6
Applicability	Administration of Sponsored Projects

I. Policy Statement and Purpose

The Florida A&M University Board of Trustees (FAMU or University) establishes the following policy to comply with all applicable, federal and state laws as constitutionally permissible, and Board of Governors and University regulations, policies and procedures governing the acquisition of goods, travel, services and equipment for sponsored projects. The purpose of this policy is to provide guidance to University staff responsible for expenditure review of non-payroll charges to sponsored projects.

II. Definitions

Non-Payroll charges are goods, travel, services (other than consultant services and subrecipient services) and equipment charged to a sponsored project.

III. Approvals/Responsibilities

- A. **Principal Investigator (PI)** is responsible for determining that there is a need for goods, travel, services and equipment to meet the requirements of the sponsored project. The PI is responsible for ensuring adequate use of sponsored funds and for requesting the encumbrance of funds for goods, travel, services and equipment. The PI is responsible for ensuring that non-payroll charges are in compliance with all applicable regulations, policies and procedures and for ensuring that their sponsored project budget/account is not over-expended.
- B. **Dean** is responsible for the reviewing and approving proposed non-payroll budget.
- C. **Supervisor** is responsible for reviewing and approving travel requests.
- D. **Office of Sponsored Programs (OSP)** is responsible for reviewing and approving proposed budget for goods, travel, services and equipment according to the sponsoring agency's guidelines and for adequately reviewing expenditure requests for goods, travel, services and equipment according to the sponsoring agency's approved budget and contract terms and conditions. The OSP is responsible for reviewing and approving revisions of budget and program plans and ensuring compliance with university, state, and federal regulations governing acquisition of goods, travel, services and equipment.
- E. **Purchasing** is responsible for procuring the goods, services and equipment and determining that they conform to University policies and procedures and shall forward resulting agreements to the Office of the General Counsel for review and approval, as appropriate.
- F. **The University Controller's Office** is responsible for procuring travel requests, processing cost transfers and processing non-payroll payments in accordance with University regulations, policies and procedures and/or ensuring sponsored project budgets/accounts are not over-expended.. The Office of Contracts & Grants is responsible for invoicing to the sponsoring agency and preparation of fiscal reports.