

Office/Contact: Grants and Contracts Administration

Source: 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

Link: [https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200\\_main\\_02.tpl](https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl)

---

**SOUTH DAKOTA STATE UNIVERSITY**  
**Policy and Procedure Manual**

SUBJECT: Expenditure Monitoring of Sponsored Projects

NUMBER: 5:40

---

- ii. The PI/PD, or delegated authority's signature on the direct pay invoice or Journal Voucher (JV) indicates approval of the expenditure to the sponsored project.
- iii. Allowable costs are set forth in Un

- i. GCA has identified high-risk expenditure account codes that have the potential for being unallowable expenses. These are detailed in the monthly expenditure report and reviewed by grant monitors in their after-the-fact review. Questionable expenses will be discussed with the PI/PD and department staff to determine allowability.
- g. Expenses determined to be unallowable but to nevertheless be an appropriate and reasonable business expense by the department head(s) of the Department(s) carrying out the sponsored project will be moved off the sponsored project to another allowable fund within the Department(s) with a JV or FSC. The grant monitor will review the fund to ensure completion of the removal from the grant fund.
- h. Expenses determined to be unallowable and to not be an appropriate and reasonable business expense by the department heads(s) of the department(s) carrying out the sponsored project shall be repaid to the grant by the PI or the individual reimbursed, and will be referred to the University Controller upon reasonable belief or actual knowledge that fraud has occurred, per University Policy 5:7.

#### 5. Responsible Administrator

The Director of Grants & Contracts Administration, or designee, is responsible for annual and ad hoc review of this policy and annual review of procedures. The University President is responsible for approval.

SOURCE: Approved by President on 01/03/2020.