

Certified Approver Program: Document Approvals & Routing Grid

(Sponsored Project Transactions ONLY)

Policy Reference: [Approvals & Routing Policy](#)

Note: If you have questions about this "grid" or the Certified Approver Program, please contact the Office of Oversight, Analysis, and Reporting (OAR) at 612.625.9057 or email us at oar@tc.umn.edu.

**LAST UPDATED:
04/24/08***

SELECT AN ACTIVITY, THEN WITHIN THE ACTIVITY SELECT THE APPROPRIATE DOCUMENT

<ul style="list-style-type: none"> • Budgeting • Cash Receipts • Cost Transfers • Equipment Fabrication • Payments to Individuals • Payments for Services 	<ul style="list-style-type: none"> • Purchase of Goods From External Vendors • Purchases From Internal Vendors • Purchase of Professional Services 	<ul style="list-style-type: none"> • Salary Cost Transfers • Scholarship, Grant, Fellowship Authorization • Subcontracts • Travel
-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

*This document will be reassessed on an ongoing basis. All recommended changes should be sent to the Chair of the Certified Approver Program Oversight Committee.

ACTIVITY/DOCUMENT	APPROVAL THRESHOLD	
Purchase of Goods from External Vendors Policy Reference: Purchasing Policies	Less than \$1,000	\$1,000 or Greater
POT	Requires approval by an area authorized signer	Requires approval by a Certified Approver (CA) Note: \$10,00 - \$50,000 may require additional terms or proof of price comparison .
RX/Bid Referrals and RX Supplements	Such transactions should not occur.	*\$50,000 or greater is the current threshold for RX documents and they must be approved by a CA. *All referral forms must be signed by the department person who can answer questions about the award recommendation and who has the department delegation of authority to

		do so. If the bid packet references a sponsored account, the referral form must be stamped and signed by the certified approver. *Purchases over \$250,000 also require SPA and Regents approval. (See: http://purchasing.umn.edu/need/docket.php)
PV with an approved/encumbered POT <i>FFN</i>	No approval necessary as long as: the dollar amount on the PV does not exceed the dollar amount on the PO by more than tolerance, there have been no changes to accounting lines, or change of payment terms to non-discount term. If ANY of these conditions exist, approval by an area authorized signer is required.	
PV without an approved/encumbered POT <i>FFN</i>	Requires approval by an area authorized signer	Requires approval by a CA
Purchasing Card: ECAR(electronic)	Requires approval by an area authorized signer. Use of 76xx object code requires approval by a CA regardless of dollar amount.	Requires approval by a CA
Purchasing Card: CAR (paper)	Requires approval by the Principal Investigator and an area authorized signer. <i>CA approval required for the IX document accompanying the CAR Report. (See NON-SALARY COST TRANSFERS for more information.)</i>	
ER <i>Note: Not to be used for 79xx (subcontract) object codes.</i>	Requires approval by an area authorized signer. CA approval not required.	
Purchases from Internal Vendors	Less than \$1,000	\$1,000 or Greater
Internal Purchase Order (<i>generated for ISO's</i>)	Requires approval by an area authorized signer	Requires approval by a CA
IV/JV with an approved/encumbered internal purchase order	Requires approval by an area authorized signer.	
IV/JV without an approved internal purchase order	Requires approval by an area authorized signer	Requires approval by a CA
Payments to Individuals (<i>Forms Nirvana (FFN) and PAPER</i>)		
Honoraria, Professional Services/Consultants, Employee Reimbursement, Human Subjects, Participants, Fellowships, Guest Lecturers/Speakers		

Purchase of Professional Services <i>FFN</i> Policy Reference: <u>Purchasing a Professional Service</u>	Less than \$2,000	\$2,000 or Greater
Contract** For Professional Services (CFPS) <i>FFN</i> **(Total contract amount = original contract + all amendments) Consultants & Professional Services (non-employees)	Requires approval by a CA	Requires approval by CA (possible SPA review)
Contract for Professional Services Amendments <i>FFN</i>	See CPS PAPER	See CPS PAPER
PVC with an approved Contract for Professional Service <i>FFN</i>	ALL documents must be approved by a CA regardless of dollar amount.	
PVC without an approved Contract for Professional Service PROCESS VIA <i>FFN</i> for one-time payments <\$199.99	ALL documents must be approved by a CA regardless of dollar amount.	
Purchase of Professional Services <i>PAPER</i> <i>For questions contact Purchasing 612-626-0366</i>	Less than \$2,000	\$2,000 or Greater
Contract** For Professional Services (CPS) <i>PAPER</i> **(Total contract amount = original contract + amendments) Consultants & Professional Services (non-employees)	Requires approval by a CA	ALL documents must be approved by SPA
Contract for Professional Services Amendments <i>PAPER</i>	Total Contract amount <\$2,000 Requires CA approval	ALL documents must be approved by SPA
PVC with an approved Contract for Professional Service <i>PAPER</i>	ALL documents must be approved by a CA regardless of dollar amount.	
PVC without an approved Contract for Professional Service PROCESS VIA <i>FFN</i> for one-time payments <\$199.99	ALL documents must be approved by a CA regardless of dollar amount.	
Amendments to CFPS <i>FFN</i> & <i>PAPER</i>	Less than \$2,000	\$2,000 or Greater
Contract For Professional Services Amendments <i>PAPER</i> **(Total contract amount = original contract + all amendments)	Total Contract** amount less than \$2,000 requires CA approval	ALL documents must be approved by SPA
Honoraria (7201-40) <i>(Generally, honoraria are not allowed on federal sponsored projects.)</i>	Less than \$3,000	\$3,000 or Greater
PVC/PV without an approved Contract for Professional Service (non-employee)	Requires approval by a CA	Such transactions should not occur. Use CFPS <i>FFN</i> .
PVC/PV with an approved Contract for Professional Service (non-employee)	Such transactions should not occur.	Requires approval by a CA

Speakers, Guest Lecturer Fees (7201-40)	Less than \$3,000	\$3,000 or Greater
PVC without an approved Contract for Professional Service (non-employee)	Requires approval by a CA	Such transactions should not occur. Use CFPS <i>FFN</i> .
PVC with an approved Contract for Professional Service (non-employee)	Such transactions should not occur.	Requires approval by a CA
Reimbursing Employees (Non-Travel) *Reimbursing Travel – see Travel section below	Less than \$1,000	\$1,000 or Greater
Employee Payment Form <i>FFN</i>	\$500 or less is the current limit for emergency purchases. Requires approval by an area authorized signer.	Such transactions should not occur. If this should occur make sure to document justification for the emergency purchase and notification to the employee of the noncompliant purchase.
Reimbursing Human Subjects (Includes: Human Subject Payments & Expense reimbursements) Human Subject Policy	Less than \$1,000	\$1,000 or Greater
PV for US residents <i>FFN</i>	Requires approval by an area authorized signer.	Requires approval by a CA.
PVC for non-resident aliens <i>FFN US\$ only</i>	Requires approval by an area authorized signer.	Requires approval by a CA.
Zero Balance Account (JV approval)	Requires approval by an area authorized signer.	Requires approval by a CA.
Employee Payment Form for cash advance payments <i>FFN</i>	ALL documents must be approved by a CA regardless of dollar amount.	
Reimbursing Research Participants (Includes: Participant Payments & Expense reimbursements)	Less than \$1,000	\$1,000 or Greater
PV for US residents <i>FFN</i>	Requires approval by an area authorized signer	Requires approval by a CA
PVC for non-resident aliens <i>FFN US\$ only</i>	Requires approval by an area authorized signer	Requires approval by a CA
Scholarship, Grant, Fellowship Authorization	Less than \$1,000	\$1,000 or Greater
UM Scholarship Processing	Requires approval by an area authorized signer	Requires approval by a CA

Budgeting	ALL DOLLAR AMOUNTS																					
ET (<i>Direct entry to CUFS and should only be processed via NBUD for sponsored accounts.</i>)	ALL documents must be approved by a CA regardless of dollar amount.																					
NBUD	<table border="1"> <thead> <tr> <th>Action #</th> <th>Action</th> <th>Approval</th> </tr> </thead> <tbody> <tr> <td>#1</td> <td>Set or remove spending controls for object codes</td> <td>CA</td> </tr> <tr> <td>#2</td> <td>De-activate or re-activate object codes</td> <td>CA</td> </tr> <tr> <td>#3</td> <td>Set up budget lines on pre-award accounts</td> <td>SPA</td> </tr> <tr> <td>#3</td> <td>Set up new budget lines on existing sponsored accounts (must be done with Action #4 to show where funds will transfer from)</td> <td>SPA</td> </tr> <tr> <td>#4</td> <td>Move budget dollars between existing object codes within one Area-Org (similar to ET)</td> <td>CA</td> </tr> <tr> <td>All</td> <td>Any combination of actions that includes Action #3 (e.g., setting up a new object code and rebudgeting between an existing object code and the new object code)</td> <td>SPA</td> </tr> </tbody> </table>	Action #	Action	Approval	#1	Set or remove spending controls for object codes	CA	#2	De-activate or re-activate object codes	CA	#3	Set up budget lines on pre-award accounts	SPA	#3	Set up new budget lines on existing sponsored accounts (must be done with Action #4 to show where funds will transfer from)	SPA	#4	Move budget dollars between existing object codes within one Area-Org (similar to ET)	CA	All	Any combination of actions that includes Action #3 (e.g., setting up a new object code and rebudgeting between an existing object code and the new object code)	SPA
	Action #	Action	Approval																			
	#1	Set or remove spending controls for object codes	CA																			
	#2	De-activate or re-activate object codes	CA																			
	#3	Set up budget lines on pre-award accounts	SPA																			
	#3	Set up new budget lines on existing sponsored accounts (must be done with Action #4 to show where funds will transfer from)	SPA																			
#4	Move budget dollars between existing object codes within one Area-Org (similar to ET)	CA																				
All	Any combination of actions that includes Action #3 (e.g., setting up a new object code and rebudgeting between an existing object code and the new object code)	SPA																				
EB/RB (<i>Only SPA/SFR direct entry in CUFS for sponsored accounts, use NBUD</i>)	ALL documents in CUFS processed by SPA/SFR.																					
Cash Receipts	ALL DOLLAR AMOUNTS																					
CR - Expense Reimbursements	Requires approval by an area authorized signer.																					
CR - Program Income (<i>All program income accounts are set up by SPA</i>)	All documents prepared/approved by SFR. For Deposit Procedures refer to: Program Income Policy .																					
Non-Salary Cost Transfers	ALL DOLLAR AMOUNTS																					
Policy Reference: Cost Transfer Policy Appendix C																						
IX moving charges TO a sponsored project (Cost transfers must be processed in the accounting period following the accounting period in which the original charge was posted to CUFS.)	Must be approved by a CA regardless of dollar amount. <i>PI approval required if PI supplied incorrect account number.</i>																					
IX moving charges TO a sponsored project (Cost transfers NOT processed in the accounting period following the accounting period in which the original charge was posted to CUFS.)	Must be approved by PI, Department Head and then CA regardless of dollar amount.																					
IX moving charges FROM a sponsored project	Requires approval by an area authorized signer.																					
Salary Cost Transfers	ALL DOLLAR AMOUNTS																					
HSA (PeopleSoft)	Approvals should follow procedures outlined in Training Services																					

materials. All salary cost transfers attempting to post charges to sponsored accounts after Effort Certification are systematically forwarded to SPA, which approves only adjustments involving very extenuating circumstances that are fully documented and justified. The justification letter must be sent to the certified approver for approval. If the certified approver concurs with the request, he or she sends the letter to the Effort Unit along with the adjusted effort certification statement. The letter and the adjusted statement must be submitted to the Effort Unit before the HSA is posted to the PeopleSoft system. For details please refer to [Cost Transfer Policy](#) Appendix C.

Subcontracts

ALL DOLLAR AMOUNTS

PO (*SPA direct entry into CUFS*)

ALL documents must be approved by SPA regardless of dollar amount.

PV PAPER (*green sticker*)

ALL documents must be approved by a PI regardless of dollar amount and should not exceed the purchase order limit. Upon PI approval, all documents must be forwarded to SPA for payment.

Travel

ALL DOLLAR AMOUNTS

Policy Reference: [Travel Web](#)

Employee Payment Form *FFN (Pre-Trip)*

ALL documents require approval by a CA *before the trip*.

Employee Payment Form *FFN*

ALL documents must be approved by a CA regardless of dollar amount.

Equipment Fabrication

ALL DOLLAR AMOUNTS

If an item is to be fabricated by a University department, the [Equipment Fabrication Form](#) must be sent to Inventory Services explaining what is being built, where it is located, which department "owns" it, and what account number is being used to purchase the components. When referencing a sponsored account the form requires a certified approver's signature. Inventory Services will then assign a U of M identification number to it, and any invoices paid referencing the fabrication will be added to that U of M identification number.

Routing of transactions for purchases related to equipment fabrication will follow the existing thresholds for the type of activity employed. For example, any pieces exceeding \$1,000 would route to a certified approver. Any purchase for equipment fabrication moved via an IX would route to a certified approver. Etc.

HELPFUL LINKS:

Purchasing Professional Services Policy <http://purchasing.umn.edu/policy/policy.php#servs>

Appendix E: Non Purchase Order Related Payments

<http://www.fpd.finop.umn.edu/groups/ppd/documents/appendix/purchAppE.cfm>

Procedure 3.2.4.3 - Adjusting or Correcting Internal Accounting Transactions for Sponsored Accounts

http://www.fpd.finop.umn.edu/groups/ppd/documents/policy/Internal_Acctg.cfm#950

Inventory Services http://process.umn.edu/groups/controller/documents/main/inventory_services_dept.cfm

Contracts for Professional Services (CPS) Information <http://purchasing.umn.edu/forms/cfps.php>