UA Financials Documents Reviewed by SPCS:

What?	When?	Why?	Special Considerations
Account/ Account Global	SP accounts (3XXXXXX, 4XXXXXX), Gift, Patent (SPCS Team 3 only), IDC	Changes to PI (Account Supervisor Principal) may require sponsor approval and an administrative change proposal. Changes to unit usually not allowed per FSO policy. Certain account attributes should not be changed due to SPCS reporting requirements.	FSO manages FPC accounts.
Disbursement Vouchers	Patent & Expired SP accounts	Charges late in project must meet "expenses at closeout" policy. Expenses after end date are usually not allowable.	http://rgw.arizona.edu/administration/project-closeout/expenses-at-closeout
Distribution of Income & Expense	All SP accounts	Per federal guidance, cost transfers are restricted. Red flag for auditors.	Department use: only for prior year expense Explanation of reason for transfer required for all transfer documents.
Effort Certifications	All SP accounts	Salary on federal and subfederal sponsored projects must be certified semi-annually.	Explanation of reason for transfer required for all transfer documents.
General Error Correction	All SP accounts	Per federal guidance, cost transfers are restricted. Red flag for auditors.	Department use: all current FY expenses Explanation of reason for transfer required for all transfer documents.
Internal Billings	Hospitality charges (Business Meeting expense) & UA Owned Capital Equipment on SP accounts	Food is restricted by many sponsors and by university policy.	Must include agenda, benefit to project, list of attendees, and be allowable per sponsor policy
Procurement Cards	Expired SP accounts & purchases over $5000 on SP accounts	Charges late in project must meet "expenses at closeout" policy. Expenses after end date are usually not allowable. Purchases over $5000 require review for property requirements.	Attaching receipt helps SPCS to review more quickly. http://rgw.arizona.edu/administration/project-closeout/expenses-at-closeout
Purchase Order Amendments	Subawards, capital equipment & tagged, non-capital equipment on SP accounts, purchases over $5,000 on SP, IDC, Gift & Patent accounts	Subawards may require sponsor approval. Purchases over $5000 require review for property requirements.	Contact SPCS Subawards team for help with subaward requirements.
Requisitions	Subawards, capital equipment & tagged, non-capital equipment on SP accounts, purchases over $5,000 on SP, IDC, Gift & Patent accounts	Subawards may require sponsor approval. Purchases over $5000 require review for property requirements.	Contact SPCS Subawards team for help with subaward requirements.
Salary Expense Transfers	All SP accounts	Per federal guidance, cost transfers are restricted. Red flag for auditors.	Explanation of reason for transfer required for all transfer documents.