**Financial Transaction Responsibility Matrix:**

<table>
<thead>
<tr>
<th>Transaction</th>
<th>Department (Finance Lead)</th>
<th>FTC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Travel Reimbursements</td>
<td>Identifies account&lt;br&gt;Reviews for award compliance (prior approval, budgetary, allowability, trip is within term date etc.)&lt;br&gt;Submits to FTC stating that it is compliant and traveler is authorized to charge the travel to the account indicated.</td>
<td>Looks for standard unallowables such as alcohol&lt;br&gt;Reviews for class of airfare and Fly America Compliance&lt;br&gt;Reviews for proper object code&lt;br&gt;Reviews for completeness of business purpose and requests additional information&lt;br&gt;Requests missing documentation or information from traveler&lt;br&gt;Reviews arithmetic on transaction&lt;br&gt;Reviews currency conversion&lt;br&gt;Reviews for personal travel&lt;br&gt;Reviews for university policy&lt;br&gt;Reviews for trip dates&lt;br&gt;Reviews for duplication with other transactions&lt;br&gt;Reviews for proper per diem rate&lt;br&gt;Obtains supervisor approval.&lt;br&gt;Educates traveler on travel policy.&lt;br&gt;Performs basic “smell test”</td>
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<tr>
<td>Transaction</td>
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<tr>
<td>Procurement Card</td>
<td>Identifies account</td>
<td>Looks for standard unallowables such as alcohol.</td>
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<tr>
<td>Purchases</td>
<td>Reviews for award compliance (budgetary, allowability, etc.)</td>
<td>Reviews for prohibited pcard purchases.</td>
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<td></td>
<td>Reviews expenses which are normally considered indirect. If allowed provide justification.</td>
<td>Reviews for sufficient supporting documentation, requests missing documentation.</td>
</tr>
<tr>
<td></td>
<td>Submits to FTC stating that it is compliant and pcard holder is allowed to charge the account indicated.</td>
<td>Reviews for normally indirect costs, follow up with Finance Lead if no justification included on receipt.</td>
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<td></td>
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<td>Reviews for proper object code</td>
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<td></td>
<td></td>
<td>Reviews for completeness of business purpose and requests additional information if necessary.</td>
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<td></td>
<td>Reviews meal purchases for meal attendees and affiliations.</td>
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<td>Reviews for tax</td>
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<td></td>
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<td>Reviews arithmetic on transaction</td>
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<td></td>
<td></td>
<td>Reviews for university policy</td>
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<td></td>
<td></td>
<td>Reviews for duplication with other transactions</td>
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<td></td>
<td></td>
<td>Performs basic “smell test”</td>
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<tr>
<td>e-SHOP</td>
<td>Under $500 Pre-APPS release:  - Answers FTC inquiries prior to transaction being released to account: Normally indirect costs Budget questions Account questions (All other questions – Enduser) Provides approval or provides alternative account to charge. Under $500 Post-APPS release: (Post audit review of FTC provided e-shop report). Reviews that the E-shop user is authorized on the account. Reviews term date and balances of accounts charged. Looks for suspect Vendors (ex: food vendors on research accounts). Reviews for purchases that should go on restricted accounts. Reviews purchases which are potentially normally indirects. Provides account# for expenses that need to be transferred. Over $500 e-shop orders pre-release:  Follows review process listed above for post audit and... Identifies account. Reviews for award compliance (prior approval, budgetary, allowability, etc.). Performs basic “smell test”</td>
<td>Looks for standard CU and federal unallowables. Reviews for sufficient supporting documentation, requests missing documentation. Reviews for normally indirect costs, follow up with Finance Lead with questions. Reviews for proper object code. Reviews for completeness of business purpose and requests additional information if necessary. Reviews meal purchases for meal attendees and affiliations. Reviews arithmetic on transaction Reviews for university policy Reviews for duplication with other transactions Performs basic “smell test”</td>
</tr>
<tr>
<td>Transaction</td>
<td>Department (Finance Lead)</td>
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</tbody>
</table>
| Purchase Orders Over $500 FTC Pcard Requests | Verifies account.  
Verifies that the Requester is authorized on the account.  
Reviews term date and balance of account.  
Reviews for award compliance (prior approval, budgetary, allowability, normally indirect etc.)  
Reviews for purchases that should go on restricted accounts.  
Reviews purchases which are potentially normally indirects.  
Performs basic “smell test”. | Pre-purchase order guidance: provides guidance with bids, policies, independent contractor, insurance requirements, proper purchasing methods (etc).  
Reviews for complete information.  
Reviews for sufficient supporting documentation, requests missing documentation.  
Reviews for proper object code.  
Reviews for completeness of business purpose and requests additional information if necessary.  
Reviews for university policy and procedure.  
Determines method of procurement, PO, FTC pcard or payment request.  
Works with Central University Offices: Supply Management Services, Risk Management, Counsel’s Office.  
Works with Vendors to obtain information/documentation: pricing, w-9, new Vendor Forms, insurance info.  
Reviews for duplication with other transactions.  
Performs basic “smell test”.  
Reviews open purchase orders (over 90 days). |
<table>
<thead>
<tr>
<th>Transaction</th>
<th>Department (Finance Lead)</th>
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<tbody>
<tr>
<td>Payment Requests Wire Transfers</td>
<td>Reimbursements and Direct to Vendor:</td>
<td>Reviews for complete information.</td>
</tr>
<tr>
<td></td>
<td>Verifies account</td>
<td>Reviews for sufficient supporting documentation, requests missing</td>
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<tr>
<td></td>
<td>Reviews for award compliance (budgetary, allowability, etc.)</td>
<td>documentation.</td>
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<tr>
<td></td>
<td>Reviews expenses which are normally considered indirect. If allowed provides justification.</td>
<td>Reviews for proper object code.</td>
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<tr>
<td>Subcontract Payments:</td>
<td></td>
<td>Reviews for completeness of business purpose and requests additional</td>
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<td></td>
<td>Verifies technical report is listed in the OSP Portal for final payments.</td>
<td>information if necessary.</td>
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<td></td>
<td>Obtains approval to pay from the PI.</td>
<td>Reviews for university policy and procedure.</td>
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<td></td>
<td>Checks expenses against the budget.</td>
<td>Determines method of procurement, payment request, FTC Pcard or PO.</td>
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<tr>
<td></td>
<td>Verifies cumulative total.</td>
<td>Reviews for duplication with other transactions.</td>
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<tr>
<td></td>
<td>Ensures the following is included on the invoice:</td>
<td>Reviews meal purchases for meal attendees and affiliations.</td>
</tr>
<tr>
<td></td>
<td>• Billing Period</td>
<td>Looks for standard unallowables such as alcohol.</td>
</tr>
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<td></td>
<td>• Contract#</td>
<td>Reviews for normally indirect costs, follows up with Finance Lead if no</td>
</tr>
<tr>
<td></td>
<td>• Certification</td>
<td>justification is included on the documentation.</td>
</tr>
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<td></td>
<td>• FINAL written on final invoice</td>
<td>Reviews arithmetic on transaction.</td>
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<td></td>
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<td>Reviews for tax.</td>
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<td></td>
<td></td>
<td>Performs basic “smell test”.</td>
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<tr>
<td>Transaction</td>
<td>Department (Finance Lead)</td>
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<tr>
<td>Receiving (Invoices)</td>
<td>Answers FTC inquiries prior to transaction being released to account:</td>
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<td></td>
<td>• Normally indirect costs</td>
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<td></td>
<td>• Budget questions</td>
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<td></td>
<td>• Account questions</td>
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<td>Provides approval or provides alternative account to charge.</td>
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<td></td>
<td>Reviews invoices submitted for payment.</td>
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<td></td>
<td>Obtains approval from enduser to release payment.</td>
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<td></td>
<td>Processes invoice problem documents, identifying invoice discrepancies and working with endusers and Vendors as needed.</td>
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<td></td>
<td>Reviews outstanding invoices.</td>
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<td></td>
<td>Works with Invoice Processing and Supply Management Services to expedite payments as needed.</td>
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<tr>
<th>Transaction</th>
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<tbody>
<tr>
<td>Direct Charge Examples: Statler Campus Store CIT Chem Stock Room LASSP CCMR CAC Job Cost Invoices NBTC</td>
<td>Reviews the charge.</td>
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<td></td>
<td>Verifies account user.</td>
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<td></td>
<td>Looks for Federal and CU unallowables.</td>
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<td></td>
<td>Reviews for proper object code.</td>
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<td></td>
<td>Requests business purpose when necessary.</td>
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<td></td>
<td>Follows up for PI review when necessary.</td>
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<td></td>
<td>Performs basic smell test.</td>
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<td></td>
<td>Retains backup if applicable.</td>
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<tr>
<td></td>
<td>Returns direct charge backup to department if received in the FTC.</td>
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<tr>
<td>Transaction</td>
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</tr>
<tr>
<td><strong>Internal Billings</strong></td>
<td>Ensures current rate is approved per policy.</td>
<td>No Role</td>
</tr>
<tr>
<td><em>(Recharge Operation, Service Facility)</em></td>
<td>Sends pre-billing to Departments for account verification.</td>
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<td></td>
<td>Assigns object codes.</td>
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<td></td>
<td>Checks arithmetic.</td>
<td></td>
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<tr>
<td><strong>Capital Assets</strong></td>
<td>Monitors location of capital equipment.</td>
<td>Adds new capital equipment to the University inventory.</td>
</tr>
<tr>
<td></td>
<td>Notifies FTC of changes in University capital equipment inventory.</td>
<td>Sends new capital asset bar codes to Departments/Units.</td>
</tr>
<tr>
<td></td>
<td>Notifies FTC of receipt of capital gifts.</td>
<td>Processes capital equipment dispositions per policy.</td>
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<tr>
<td></td>
<td>Affixes bar codes to new equipment.</td>
<td>Processes capital equipment transfers per the request of Department/Units.</td>
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<tr>
<td></td>
<td>Conducts physical inventory.</td>
<td></td>
</tr>
<tr>
<td><strong>Fabrication of Capital Equipment</strong></td>
<td>Sets up fabrication account.</td>
<td>Approves fabrication journal.</td>
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<td></td>
<td>Tracks expenses until completion.</td>
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<td></td>
<td>Processes journal to capitalize the cost of fabrication, submits to FTC Manager for approval.</td>
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<td>Sends bar code to Department contact.</td>
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</table>
| Deposits        | **Hard Currency (Cash):**  
Prepares deposit form.  
Schedules pickup with Armored Car Service or delivers directly to Day Hall/Tompkins Trust Company.  
Ensures cash handling processes are in place.  
**Checks:**  
Verifies the check belongs/benefits the Department.  
Endorses check prior to submission to the FTC.  
Indicates the account to be deposited on the check.  
Includes business purpose with the check.  
Delivers to FTC for deposit.  
**Gift Checks:**  
Sends letter of acknowledgement to Donor.  
Completes gift form.  
Submits to lock box.  
Ensures check belongs/benefits the Departments.  
Sends copies as needed to Corporate and Foundation Relations. | **Hard Currency (Cash): No Role**  
**Checks:**  
Receives checks and provides receipt to the Department.  
Deposits checks through Remote Capture system.  
Retains check per policy.  
Destroys check per policy.  
**Gift Checks: No role** |
<p>| (New Process for check deposits – implementation with KFS 7/1/11) | | |</p>
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<tr>
<td>JEMS</td>
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<tr>
<td>To be determined with the implementation of KFS.</td>
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<tr>
<td>Types:</td>
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<tr>
<td>Auxiliary Voucher</td>
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<tr>
<td>Distribution of Income &amp; Expense</td>
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<tr>
<td>General Error Correction</td>
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<tr>
<td>Internal Billing</td>
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<tr>
<td>Pre-Encumbrance</td>
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<tr>
<td>Transfer of Funds</td>
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<td>Budget Adjustment</td>
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Updated 9/11