

**Question: What is considered during Grant and Contract Accounting (GCA) review of purchase requisitions?**

**Answer: When approving requisitions, a GCA employee would do the following:**

- On the FRS 282 screen key the sequence yynny and enter, to query for all requisitions requiring GCA review. You will get a column of requisition numbers.
- Open a second window to review/approve requisitions. Position the second window so you can see the requisition numbers on the first screen. The alternative to working with two windows is to print-out the requisition numbers from screen 282 and then use the original window to review/approve. You may have to press enter to see more requisition numbers on the 282 screen if they don't all fit on one window.
- Go to the 250 screen on your second window. Notice the account number. If necessary check that GCA has stewardship of the account as indicated on the 6 screen. Sometimes people input that the requisition is a G type when it should be a U type - General Accounting reviews/approves U-type requisitions for all accounts it stewards, GCA approves G-type requisitions for all the accounts it stewards.
- If the requisition is for a subaward, check that the balance of 6110 and 6111 is right. This may require searching the 23A screen to see whether there is \$25,000 of 6110 before any 6111 is charged. Check that the vendor is appropriate, e.g., usually a university but never an NJIT employee or student. Ensure the beginning and end dates of the subaward are included in the 254-screen description, and that it indicates where a written subaward agreement is on file. **The subcontract period should be consistent with the grant period.**
- **Travel expenses for a consultant/subcontractor/subrecipient should not be allowed unless the 254 screen description states such travel is specifically provided for in the subaward agreement.**
- **All non-employee and non-student travel (including consultant/contractor travel) should be paid under object code 6916 participant support.**
- Note the amount of the requisition and the object code on the 250 screen. Switch to the 254 screen. Do the object code and cost from screen 250 match the description you find on the 254 screen? Does the amount of the requisition make sense? Check the 258 screen for additional items if the 250-screen amount and the 254 screen amount don't match. Think about allowability of the purchases described on the 254 screen and if applicable the 258 screen. Here's some guidance on allowability:  
<http://www.njit.edu/old/budg/Grant%20&%20Contract/grant1.html#q07>
- For a GC requisition, ensure there is sufficient description on the 254 screen for UIS review: model, hard drive, memory, monitor etc.
- Go to the 251 screen. Does the requisition have a vendor? Is the vendor appropriate? E.g., no consulting contracts with students or faculty, no travel reimbursement via requisition to students or faculty. Does the "Deliver to" make sense?
- If there are problems, contact the faculty or administrator listed on the 250 screen to get any problems fixed.
- Once any problems are fixed, go to screen 252 and approve the requisition.

Grant and Contract Accounting reviews purchase requisitions in this way at least once a day, usually near the end of normal working hours.