Today’s Agenda

• Post Award Accounting Function
• USC closeout process and sponsor reporting requirements
• Rules and regulations
• Different types of auditors and audits
• Other Grant Related topics
  – Cost Transfer Policy
  – Cost Share
  – Time and Effort Reporting
• Monthly Checklist
• Resources
• Contacts
Sponsored Project Team

- **Sponsor**
  - (USDE, NIH, DSS)

- **Post Award**
  - (GFM/PAA)

- **Pre-Award**
  - (SAM Administrator)

- **PI**

- **Business/Grant Manager**
Post Award Process

1. Initial Award Setup & Review of Terms and Conditions
   - SAM, PI & GFM
   - Billing is set up (CRB vs. Fixed)

2. Spending of Award
   - Payroll
   - Travel, Supplies, etc.

3. Monitor Award
   - Budget vs. Actuals & Overages
   - Allowable vs. Unallowable & In-period vs. Out-of Period

4. Final Invoice/Report and Close Out
   - Review Sub-Awards (if applicable)
   - GFM prepares Final Reporting based on Expenses

5. Audit
   - Various audit requests may arise
   - All requests should be forwarded to PAA in GFM
1. Initial Award Setup & Review of Terms and Conditions

- GFM creates the Project in PeopleSoft Finance & HCM

- Cost Reimbursable or Fixed Price?

- Review Budget
  
  - Ensure you know allowable vs. unallowable expenses
  
  - Review your Indirect Costs (IDC) rates (also commonly referred to as Facilities & Administrative (F&A) costs)
  
  - Are there exclusions for IDC (certain expenses aren’t allowed to receive IDC)
  
  - Is there Cost Share required?
    
    ✓ Are there restrictions on what can be used towards cost share
    ✓ Ensure you are using PeopleSoft to track (via analytical fields)
  
  - Pay attention to Budget Categories
    
    ✓ Overages or Re-budgets may require sponsor approval
1. Award Setup & Review of Terms and Conditions Cont’d

Review invoicing requirements

- Monthly or Quarterly? Is back-up documentation required
- Invoices are prepared and submitted by PAA in GFM
- Coordination may be required if back-up documentation is required by Sponsor

Review important dates for reporting

- What type of reports are required and how often?
## Types of Reporting

### Progress & Technical Reports
- PI prepares & coordinates with SAM as necessary
- However, if report has any financial data or figures – MUST be coordinated with PAA in GFM

### Financial Reports
- PAA in GFM prepares and submits
- Any sponsor questions regarding reporting (or billing) should be directed to your PAA

### Equipment, Property Reports & Relinquishing Statements
- PAA in GFM prepares and submits & coordinates with SAM as necessary
- Any sponsor questions regarding reports should be directed to your PAA
- Relinquishing statements are submitted by SAM
Expenditure Types

- Travel Expenses
- Payroll / Effort Reporting
- Payment Requests
- Internal Charges
- Purchase Orders/Requisitions
- Purchasing Cards / Expense Reports
- Subawards
- Scholarships (Banner)
2. Spending of Award Cont’d

• Be familiar with rules and regulations
  – Including sponsor specific guidelines

• Review expenditures *timely* to ensure they are:
  – **Allowable** – expense is in line with the terms and conditions of the award
  – **Allocable** – expense is a direct benefit to the award
  – **Reasonable** – prudence is exercised, and expense is reasonable

• Maintain appropriate documentation
Payroll Expenses

• Submit Account Change Forms, ensure charges begin and end appropriately
  – Will need to be updated for next year of funding if its set-up on another project

• In order to be compliant with Uniform Guidance, errors should be identified and corrected in a timely manner (within 90 days)
  – Be sure to review frequently vs. the end of the grant - otherwise expense may have to be covered by E or A fund

• Ensure Time & Effort Reporting corresponds with actual effort expended and is supported by Payroll

• Contact your Payroll or Human Resources representative if you have questions
Direct Payment Requests

• Used to pay expenses not tied to a Purchase Order or purchasing Card
• Must be approved by GFM (routed via worklist in PeopleSoft)
• Corrections must be made using a Journal Voucher (JV), Journal Entries (JEs) cannot be used.
• Contact Accounts Payable if you have any questions.
Intra-Institutional Transfers

Charges for Goods/Services provided by another University Department

- Postage
- Motor Pool Charges
- Animal Care Charges
- Some occur at a lag or delay
- Important to consider for final invoices and reporting
- Most back-up documentation is kept at department level
Sub-recipients / Sub-awards

• SAM coordinates with the Controller’s Office to set up purchase orders for Sub-recipients / Sub-awards through PeopleSoft

• Reimbursement Steps:
  – Sub-recipients must submit invoices to the sub-invoice mailbox: subinv@mailbox.sc.edu
  – PI must approve all sub-recipient invoices
  – GFM will submit approved invoices to AP for payment
Sub-recipients / Sub-awards

Invoices

• Invoices from sub-recipients must meet the requirements as outlined in the terms and conditions of their agreement.

• Invoices will be returned if they do not meet the minimum requirements.

• Generally, the invoice must contain:
  – Subaward and/or PO number
  – Period of performance
  – Current and cumulative expenses
  – Certification statement & signature
# Subaward Agreement Example

## FDP Cost Reimbursement Research Subaward Agreement

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<td>University of Massachusetts Lowell</td>
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### Terms and Conditions

1. PTE hereby awards a cost reimbursable subaward, as described above, to Subrecipient. The Statement of Work and budget for this Subaward are as shown in Attachment 5. In its performance of Subaward work, Subrecipient shall be an independent entity and not an employee or agent of PTE.

2. Subrecipient shall submit invoices not more often than monthly and not less frequently than quarterly for allowable costs incurred. Upon the receipt of proper invoices, the PTE agrees to process payments in accordance with this Subaward and 2 CFR 200.305. All invoices shall be submitted using Subrecipient’s standard invoice, but at a minimum shall include current and cumulative costs (including cost sharing), Subaward number, and certification, as required in 2 CFR 200.415 (a). Invoices that do not reference PTE Subaward number shall be returned to Subrecipient. Invoices and questions concerning invoice receipt or payments shall be directed to the party’s Financial Contact, shown in Attachment 3A.

3. A final statement of cumulative costs incurred, including cost sharing, marked “FINAL” must be submitted to PTE’s Financial Contact, as shown in Attachment 3A, not later than 60 days after the Budget Period end date.
3. Monitor Award

Monitor grant expenses

- Ensure only appropriate expenses are charged to the grant
- Ensure you stay within budget and overages are moved timely

Monitoring Tools:

- PeopleSoft Queries
  - General Ledger = System of Record
- USC Finance Intranet HUB
  - Payroll – HCM Distribution
  - All Expenses - Grant Dashboard & GL Dashboard
  - Cost Share – Grant Dashboard
Newest Monitoring Tool – Grant Dashboard

- Provides the ability to access real time expense data using the following search criteria: PI, Contract, and Project.
- Expenses are grouped in the categories as shown on the USC Invoice submitted to sponsors.
- Ability to drill down into payroll and expense transactions for Direct Expenses and Cost Share.
- Tracks cost share to help ensure you are spending within ratio.
- Training webinar available to watch on demand.
- Next Live PI Training Webinar is Thursday, March 2nd from 2:00 - 3:00 pm.
HCM Payroll Distribution Tool

• To access this reporting tool, go to www.admin.sc.edu.

• The tool displays payroll information by employee, including their pay group, funding chartfield, gross earnings, and the cost of each employee’s benefits to the project.

• Use it to complete a monthly review and reconciliation to detect any errors or problems.

• Verify correct employees are funded by the project, employees are charged appropriately, and process account changes and retro account changes as needed.

• Training webinar available to watch on demand.

• Next Live Training Webinar is Thursday, March 30th from 10:00 – 11:00am.
Modifications

If modifications to a project are needed, contact your SAM administrator

• Re-budgets
• Scope of work changes
• PI Changes
• Sub-recipient Changes
• Extension Requests
  – Notify your PAA as this may affect reporting or invoicing requirements
4. Final Report & Close-out

Departments will receive an email from Finance PeopleSoft notifying them that the Award is 90 Days from ending and again at 30 days.

90/30 Notice Received - Department:

- Begin Reviewing and balancing Expenses to budget
- Move overages and any out-of-period expenses
- Prepare and submit any needed Payroll documents
- Close-out any outstanding Commitments
- Ensure Purchase Card expense reports are submitted
- Remind Sub-recipients that final invoices are due
- Notify Service Areas (IITs) of account expiration
- Coordinate & Confirm final expenditures with GFM

Example: Project ends 6/30/2022 – you will receive an email on or about 3/31/2022 and 5/31/2022.
4. Final Report & Close-out Cont’d

Once the project ends, Final invoice and report preparation will begin.

**Department within 30 days of End Date:**

- Final review and balancing of Expenses to budget
- Move overages and any out-of-period costs
- Review and Confirm Cost Share Commitment have been met

**GFM:**

- Prepare & Submit Final Invoice based on Expenses posted
- Prepare Property/Equipment Reports
- Prepare & Submit Final Financial Report based on Expenses posted

Example: Project ends 6/30/2022 – all corrections should be completed by 7/31/2022.
Important Notes

• Different Sponsors have different deadlines and due dates for final invoicing and reporting
  – 30 / 60 / 90 / 120 days
• All invoicing and reporting are required to match the General Ledger
• Manual invoices are not permitted
• Department has 30 days to confirm final expenses to ensure timely submission to sponsors (Subawards only exception)
• Delays may affect carry-over requests, delay reporting, and result in non-payment from a sponsor
Cost Reimbursable Grants

• Two Types:
  – **Invoice/Draws**: Grant is billed monthly or quarterly based on expenses incurred.
    - Invoice – Prepared and sent to sponsor
    - Draw – reimbursement is drawn from sponsor payment system
  – **Event Billing**: Some grants have a pre-determined payment schedule (four equal installments of $25,000).

• Cost Reimbursable Grants require any unspent funds to be returned at closeout.

• “Spending out Grants” is unallowable.
Uniform Guidance

2 CFR 200.451 specifically states:

“Any excess of costs over income under any other award or contract of any nature is unallowable. This includes, but is not limited to, the non-Federal entity’s contributed portion by reason of cost-sharing agreements or any under-recoveries through negotiation of flat amounts for indirect (F&A) costs. Also, any excess of costs over authorized funding levels transferred from any award or contract to another award or contract is unallowable...”
Fixed Price Awards

• Any unspent funding can be kept and is not required to be returned to the sponsor, as long as scope of work is accomplished

• The sponsor agrees to give funding based on specific deliverable or scope of work

• 75% Rule: If at least 75% of the award hasn't been spent, an explanation is required otherwise a refund, or No Cost Extension may be required
Fixed Price Awards

- After close out and final reporting, Residual Funds are distributed based on the following rules:

  - **Fixed Price without IDC (or F&A)**
    - Money that has not been spent will be split between the Operating Unit and Department.

  - **Fixed Price with IDC (or F&A)**
    - If IDC is up to budget, the department will receive all the remaining funding
    - If IDC is not up to budget, the department will receive the remaining funds AFTER IDC is collected up the Budget (via journal entry)
5. Audit

Three main types of auditors:

**Federal Auditors**
- Perform Audits on behalf of Federal Agency
- Review Operations, both Programmatic and Financial

**External Auditors**
- Perform audit as required by Uniform Guidance Part 200 Subpart F
- Primary focus is Financial & Internal controls

**Internal Auditors**
- Perform quality control and performance / efficiency audits
- Focus can be operational or financial
Federal Audits

Federal Audit Objectives include:

• Reviewing agency operations to ensure that financial, administrative, and programmatic aspects of agency operations are conducted economically and efficiently.

• Determine if costs are allowable, allocable, and reasonable.

• Office of Inspector General (OIG) – Fraud, waste, & abuse

• Reviews invoices/draws to ensure they match expenses that posted.
Most Common Audits

NIH
- Federal Award issues Grant funding
- Can Perform Audit themselves or
- Have OIG audit on their behalf

Clemson University
- Prime Award
- Can issue sub-awards to other institutions
- Responsible for all sub-awards issued
- Required to conduct sub-monitoring

USC
- Receives Sub-award from the Prime (Clemson)
- Funds maintain Federal status and are subject Sub-recipient Monitoring by Clemson and External Financial Audit (Single Audit of SEFA)

- If you receive an audit request (Desk Review, Internal Control Questionnaire, please forward to PAA).
- Remember, Sponsors that request backup documentation are auditing it!
National Institutes of Health (NIH) Common Findings

• Unallowable costs
• Misallocation of costs
• Excessive cost transfers
• Delinquent closeout reporting
National Science Foundation (NSF) Common Findings

• Inadequate procedures for determining allowable costs and lack of approvals
• Excessive cost transfers
• Effort reporting not timely or approved by appropriate official
• Participant support reallocated without NSF approval
Risk of Noncompliance

Sponsors may:

• Disallow expenses and/or require repayment
• Require additional oversight of systems and controls
• Reduce or eliminate future funding
• Pursue other remedies legally available, including federal fines and penalties
Example of Non-Compliance

Duke University (2018)

- NIH issued additional regulations and revoked their expanded authority after discovery of research misconduct. Misconduct included falsified research and embezzlement of research funds dating back to 2010.
- $112.5 million paid back to the government
Maintain Compliance

• Being familiar with rules and regulations
  – Including sponsor specific guidelines
• Reviewing expenditures **timely** to ensure they are:
  – Allowable – expense is in line with the terms and conditions of the award
  – Allocable – expense is a direct benefit to the award
  – Reasonable – prudence is exercised, and expense is reasonable
• Ensure Time & Effort Reporting is completed
• Maintaining appropriate documentation
Rules & Regulations to Know


• Agency Specific Guidance (NIH, HHS, NSF, etc.)

• Non-federal grants commonly place references to Uniform Guidance in their agreements, making them subject to the same rules.
Uniform Guidance

200.302 – Internal Controls

• Establish & maintain effective internal control over the federal award that provide reasonable assurance that the award is being managed in compliance with regulations
• Take prompt action when instances of noncompliance are identified

200.403 – Factors affecting allowability of costs

• Costs must be necessary & reasonable
• Conform to any limitation or exclusions set forth
• Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities
  – Example: bonuses or additional compensation
• A cost cannot be assigned as a direct cost if is incorporated in our IDC (F&A) rate.
Uniform Guidance

2 CFR 200.430 (Compensation-Personnel Services), sets the criteria for acceptable methods of charging salaries and wages and requires that institutions follow acceptable methods for documenting the distribution of effort for all project personnel.
Applicable Credits

• If you discover erroneous charges have been placed on a grant or award, the 90-day time frame does not apply.

• **2 CFR 200.406** specifically states that the charge needs to be removed and credit applied as needed.

• However, remember – cost overruns are specifically disallowed as an expense on a different grant.
USC’s Cost Transfer Policy

Policy Title: Grants and Funds Management – Cost Transfer Policy (FINA 3.35)

Purpose: The purpose of this policy is to set forth the University of South Carolina’s requirements for cost transfers to, from, or between sponsored projects.

Definition: A Cost Transfer is a reassignment (transfer) of charges between accounts. This includes both direct charges and cost share.

- Transfers between projects with the same budget year and funded under the same Federal award are considered “intra-award reallocations” and are not subject to this policy.

All cost transfers must have substantial justification to support the movement of the expense after it was initially recorded.
What is Cost Share?

• Cost sharing is the portion of project costs not provided by the sponsor. Cost sharing occurs whenever any portion of project costs is provided at USC’s expense rather than at the expense of the sponsor.

• For example, a sponsor may award $400,000 for research and USC may pledge to contribute $50,000 to buy a piece of equipment needed for the research or USC may agree to charge less than the federally allowed overhead.

• Use the Grant Dashboard or the Cost Share Query to verify the data. The name of the cost share query in PeopleSoft Finance is: SC_GM_CS_RECON_PC_DETAIL
  • Remember to delete any year end adjusting entries, Journal ID will start with YE00XXXXXX

• Always reach out to your Post Award Accountant (PAA) to verify cost share if you have questions.

• Most sponsors expect cost share to be charged in ratio throughout the life of the project.
Time and Effort Reporting

- **What is Effort?** – “the portion of time spent on a given activity expressed as a percent of total activity for which an individual is employed by the institution.”

- Total activity may include but is not limited to teaching, clinical practice, research, preparing proposals, administrative responsibilities, etc.

- Must equal 100%

- Is **NOT** based on workweek of 40 hours

- Full Training Webinar available On Demand!
Time and Effort Reporting

A T&E Report will automatically be generated for any individual where a portion of their salary is:

• Directly charged to a sponsored project and/or
• Used as cost share on a sponsored project
• Process includes HOURLY employees (students, temporary workers, etc.)

Currently in the process of certifying July – December 2022 Reports. Due March 31st!
Monthly Checklist

1st day of the month
• Run payroll queries to determine if employee salaries need to be for the next months 15th payroll. Complete Account Change Form(s).
• Review HCM Distribution to see actual payroll transactions for the payroll that just posted. Complete retro JE form(s) as needed.
• Review transactions that have posted to the Grant Dashboard for the previous month. Complete any JVs, JEs, APEXs, as necessary.
• Ensure Account Change Form(s) submitted have been fully approved for the 30th payroll.

5th day of the month
• Remind PIs to review the Grant Dashboard and HCM Distribution for the previous month for accuracy.

16th day of the month
• Run payroll queries to determine if employee salaries need to be for the next months 30th payroll. Complete Account Change Form(s)
• Review HCM Distribution to see actual payroll transactions for the payroll that just posted. Complete retro JE form(s) as needed.
• Ensure Account Change Form(s) submitted have been fully approved for the 15th payroll for the next month.

20th day of the month
• Ensure PI’s have remitted subaward invoices received.

25th day of the month
• Complete requests for Risk accounts or re-budgets, as necessary.
• Review outstanding encumbrances and request closure, as necessary.
List of Available Queries

Queries in Finance PeopleSoft (URL: finance.ps.sc.edu)
- Cost Share Query: SC_GM_CS_RECON_PC_DETAIL
- Project Team Assignments Query: SC_SECURITY_PROJ_APPROVER
- Project Team List for USCIP, USCSP, USCEN, and USCSA Query: SC_PROJECT_TEAM_LIST
- Account Range Detail Query: SC_LEDGER_ACTUAL_JOURNALS
- Business Managers on Projects Query: SC_GM_BUSINESS_MANAGER
- PI Email List Query: SC_GM_PI_EMAIL

Queries in HCM PeopleSoft (URL: hcm.ps.sc.edu)
- Project Funding Query BY DATE: SC_PY_FUND_BYPROJ_DATE
- Project Funding Query: SC_PY_FUNDING_BYPROJ
- All Combo Codes Details Query: SC_PY_COMBO_CODES
- All Earning Codes List Query: SC_PY_ERN_CD_BYCATEGORY
Resources

Grants and Funds Management
Grants and Funds Management is responsible for the accounting and management of all restricted grants and contracts within the university system.

Our Services
The Grants and Funds Management team:

- monitors all sponsored programs
- reviews expenses for compliance with grant terms and Uniform Guidance
- prepares and submits all invoices for sponsored programs, applies payments, and performs collections as necessary
- prepares all financial reporting, and provides financial status information for sponsors
- manages external sponsor audits and desk reviews
- responsible for set up of all sponsored programs in PeopleSoft
- responsible for close out of all sponsored program awards in PeopleSoft
- prepares and negotiates indirect cost rate agreement

Contact Grants and Funds Management
For questions about any Grants and Funds Management services, please contact us directly:

Denise Koon
Senior Director of Grants and Funds Management
ddkoon@mailbox.sc.edu

Alex Pitts
Senior Manager – Accounts Receivable and Billing
pittsma@mailbox.sc.edu

GFM Staff by Departmental Assignments

- Sponsored Programs Close Out
- Indirect Cost Job Aids
- Information Links for Grants and Contracts
Resources: On Demand Training

Webinars and Training

- Introduction to Grants Management
- Grant Dashboard Reporting Tool
- GFM Cost Transfer Update and Other Hot Topics
- Updated Uniform Guidance and Effort Reporting
- HCM Payroll Distribution Reporting Tool
- Time and Effort Reporting System
- Updated - Cost Transfer Policy and Retro Funding Change
GFM Contact Information

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For additional questions, please reach out to your Post Award Administrator (PAA) directly.
# Contact Information

## Contact Us

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<thead>
<tr>
<th>Category</th>
<th>Email Address</th>
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Questions