

Documentation Required to Support Charges to Sponsored Programs

This document is provided as guidance to campus departments to ensure that charges to sponsored projects are supported by proper documentation. All expenses must meet the criteria defined in [OMB Circular A-21](#).

Type of Expense that directly supports the project	Documentation Required	Special Notes
Salaries, Wages, and Associated Fringe Benefits	<p>New hires: copy of signed IDOC.</p> <p>Requests/approvals from PI or Project Director to charge payroll or change payroll distributions.</p> <p>PPS-DS 5302 report with signature of reviewer.</p> <p>Certified effort reports covering all payroll periods during the award period (federal and FFT projects only). Keep paper PARs for periods prior to July 2006. Beginning July 2006, effort reports are maintained in ERS.</p>	<p>Some awards may require maintenance of additional documentation. Check your award terms and conditions.</p> <p>Payroll charges to the sponsored project must represent effort expended in support of the project.</p>
Equipment	<p>Copy of purchase order or blanket PO.</p> <p>Vendor invoice.</p> <p>Evidence of receipt of goods such as a receiving document or log or a departmental receipt certification on the invoice.</p> <p>Any dollar amount charged in the ledger must be clearly identified on the invoice.</p> <p>If only a portion of the invoice amount was charged to a project, a valid allocation methodology must be used, documented, and maintained. Document the amount charged to each account AND how the split was derived (for example, based on estimated usage of the equipment).</p>	<p>Third-party reviews must be able to follow a clear audit trail where dollars charged to the ledger can be readily identified on the support documents.</p> <p>Equipment must be purchased at least 120 days prior to the end of the project period. Requests for exceptions should be submitted in writing to Sponsored Programs. Ref: Directive 76-298.</p>
Supplies	<p>As applicable: copy of purchase order, blanket PO, or supply agreement.</p> <p>Vendor invoice.</p> <p>Evidence of receipt of goods such as a receiving document or log or a departmental receipt certification on the invoice.</p>	<p>Third-party reviews must be able to follow a clear audit trail where dollars charged to the ledger can be readily identified on the support documents.</p> <p>Purchasing Card transactions must be supported by invoices and/or receipts showing the amount charged.</p>

Type of Expense that directly supports the project	Documentation Required	Special Notes
Supplies, continued	<p>Any dollar amount charged in the ledger must be clearly identified on the invoice.</p> <p>If only a portion of the invoice amount was charged to a project, a valid allocation methodology must be used, documented, and maintained. Document the amount charged to each account AND how the split was derived (for example, based on actual usage of the supplies).</p>	
Travel	<p>Completed MyTravel Expense Report, including all required documentation.</p> <p>For foreign travel, provide documentation supporting the currency exchange rate for each transaction.</p> <p>For group travel, the group leader must submit the names of persons on whose behalf the expenses were incurred, an itemization of the expenses, and supporting documentation.</p> <p>Copy of sponsor written approval if required.</p>	<p>Some awards may have additional limitations. Check your award terms and conditions.</p> <p>It should be clear from the documents how the travel benefited the project.</p> <p>Ref: Group Travel web site</p>
Recharge services	<p>Request for item or service including proper authorization, or receipt with initials of authorized purchaser.</p> <p>Documentation showing the type/quantity of goods or services received.</p> <p>A brief description of how the items/services benefited the project.</p>	<p>Printouts of DaFIS documents are NOT generally sufficient.</p> <p>It should be clear from the documents how the items/services benefited the project.</p>
Telephone (Long distance charges)	<p>Log of calls related to each project or itemized bill identifying toll charges to each project.</p>	<p>If no bill is sent to the department detailing the calls made, then calls cannot be identified as belonging to a specific project and may not be charged to the project.</p>
Subcontracts	<p>Subcontractor invoice.</p>	<p>The PI reviews progress reports from the subcontractor indicating that the work is being performed. If there's reasonable progress and the</p>

Type of Expense that directly supports the project	Documentation Required	Special Notes
Subcontracts, continued		expenditures are within budget, only the approved invoice is needed.
Cost Transfers (Payroll)	<p>Complete the "Departmental Pre-approval Form, On-line Transfer of Payroll Expense" or equivalent form to document the transfer approvals.</p> <p>PAN comments include the reason code and explanation of adjustment as required by P&PM 330-63, description of activity, time period covered, and detailed justification.</p> <p>PPS-DS 5302 report with signature of reviewer.</p>	<p>Transfer must be fully explained, justified, and approved by the unit administrators involved in the transaction. (An explanation that merely states that the adjustment being made is "to correct an error" or "to transfer to correct project" or "expenditure inadvertently charged to incorrect account" is not sufficient.)</p> <p>In the case of adjustments that involve Federal grants and contracts, the certification and approval signatures must include that of the principal investigator, department head or other academic official.</p> <p>Payroll charges to a sponsored project must represent effort expended in support of the project.</p>
Cost Transfers (non-Payroll)	<p>DaFIS Distribution of Expense (DI), Error Correction (EC), or Restricted Error Correction (REC) document</p> <p>For non-payroll transfers, complete the appropriate DaFIS document (EC, REC, or DI). Documentation of the transfer approvals must be kept with the department expense records and available for review or audit.</p> <p>Printed copy of DaFIS transfer document with copy of original document attached; retained in department for audit.</p> <p>If only a portion of the original amount is transferred, the method of allocation must also be documented.</p>	<p>Transfer must be fully explained, justified, and approved by the unit administrators involved in the transaction. (An explanation that merely states that the adjustment being made is "to correct an error" or "to transfer to correct project" or "expenditure inadvertently charged to incorrect account" is not sufficient.)</p> <p>In the case of adjustments that involve Federal grants and contracts, the certification and approval signatures must include that of the principal investigator, department head or other academic official.</p> <p>A valid allocation methodology must be used. Document the amount charged to each account AND how the split was derived.</p>

Type of Expense NOT generally allowable as direct charges	Documentation Required	Special Notes
Postage	Receipts. Copy of sponsor written approval if required.	Small amounts of postage are not generally allowable as charges to awards. Exceptions should be budgeted and pre-approved by the sponsor.
Telephone Service	Monthly invoices including summary pages and itemized charges. Copy of sponsor written approval if required.	Phone charges for equipment and monthly service are not generally allowable as charges to awards. Exceptions should be budgeted and pre-approved by the sponsor.