University of Colorado **Boulder**

Guidelines: Responsibility for Sponsored Projects Receipts and Supporting Documentation

The U.S. Office of Management and Budget's Uniform Guidance 2 CFR §200.403(g) states that for an expense to be allowable on a federal award, it must be adequately documented. CU Boulder's Roles and Responsibilities matrix states that it is the responsibility of the PI and his/her department to ensure proper documentation exists and is retained to support appropriateness of all sponsored project expenditures. This documentation responsibility is required regardless of dollar amount.

Departments can reasonably rely on the university to keep electronically stored documentation/receipts placed in central systems such as PeopleSoft, Concur Travel & Expense System and CU Marketplace, for the full life of the award plus the required retention period. However, it is the responsibility of each department to make sure the receipts and supporting documentation meet auditable standards. In general, the following criteria should be met:

- Clear and readable. If for some reason an original receipt is faded or damaged, additional documentation or an explanation should be included at the time.
- Specific. Source documents contain specific information on items/services purchased per university documentation requirements including description, quantity of each item purchased, cost per item, etc. In other words, a receipt for a lump sum amount without any additional detail or explanation is not acceptable.
- Justified. Provide justification of scientific/research purpose for the purchase. Sometimes this is clear from the items purchased, however, additional explanation may be needed to document the expense adequately. For instance:
    - A blender from Target may not seem like a reasonable research supply but it may be needed to process samples. Additional information is needed from the department at the time of purchase to adequately document the expenditure.
    - An itemized invoice may show parts numbers, rather than what was being purchased. For example, an invoice may say Item LK8887 with no further explanation/information. The department should provide adequate documentation by noting that this item LK8887 is an oscilloscope.
- Travel pre-authorization. Provide written pre-authorization for all travel costs.

There are multiple ways for departments to provide the additional information necessary to meet the documentation standards described above.

The **Concur Travel & Expense System** provides the following documentation capabilities:

1. Additional information to document research purpose can be written on the receipt before it is scanned.
2. Additional pages, such as TA form, scientific explanation from PI or similar documents, can be scanned at the time the expense is being processed and attached along with the scanned receipt.
3. A comments section in which limited additional information can be provided is available for each item on a Concur Expense report.

The CU **Marketplace procurement system** provides the following documentation capabilities:

1. Attachments can be added to the purchase requisition up to the point a Purchase Order (PO) number is created by the system
2. The "Internal Notes and Attachments" section provides 1,000 characters available for additional descriptive information

The **PeopleSoft Finance System** offers the ability to attach supporting documentation to journal entries.

Finally, **departmental systems** should be developed and maintained to keep documentation that cannot be stored in the CU systems noted above. This might include documentation for IN transactions, Internal Service Center charges, Additional Pay forms and Advances.