

# *Documentation*



# Importance of Documentation

- Demonstrate responsible stewardship of Sponsored Awards
- Demonstrate compliance with OSU's Internal Controls
- Minimize Cost Disallowances (resulting in charges to Departments)

# Documentation comes in “different flavors”


- Proposal budgets and budget justifications
- Prior approvals that are approved either internally or externally
- Processing payments
- Putting employees on payroll
- Preparing and approving cost transfers (JVs)

# Documentation Requirements

(think prior approvals)

## Project Changes – Financial or Programmatic

- Determining Documentation Needs
  - Sponsor prior approval requirements
    - Award terms dictate need for sponsor approval of changes and how sponsor authorization is documented
  - Institutional authority for changes
    - OSRAA Proposal and Award Management (PAM) team will review requests for changes and file documentation in NOLIJ



Today's Topic is Documentation on  
Payments and Cost Transfers

# Documentation Requirements

**Must be filed in NOLIJ**



- Original receipt
  - I-Doc, Z-Doc, IC-Doc, etc.
  - Supporting Schedules: Supply Logs, Excel Spreadsheets
- Budget Authority
- PI Request for purchase
  - E-mail or written request from the PI
  - If request was not made by email, a documented discussion can be used as justification for the purchase. The document FOATEXT should clearly record the discussion
  - Business Purpose clearly demonstrating
    - Allowability, Allocability and Reasonableness

# What is a Cost Transfer?

**Definition:** An after-the-fact transfer of allowable costs to or from a sponsored award after the expense was initially charged to another sponsored award or non-sponsored index.

## Reasons for Cost Transfers:

- Correction of Errors
- Removing Unallowable Costs
- Closely Related Work

## Types of Cost Transfers:

- Payroll Re-Distributions
- Non-Payroll Cost Transfers (3GNT)

### Fun Fact:

Number of 3GNT JV's in FY15 – **3,143**  
Included **16,899** rows in the entries

Number of 3GNT JV's so far in FY16 - **1565**  
Included **8121** rows in the entries

# Cost Transfer Documentation

If the proper documentation for the original transaction is filed initially, less documentation will be required as JV support.

## Provide approval for transfer

- E-mail or written request from the PI approving or confirming the transfer
- If request was not made by email, a documented discussion can be used as justification for the transfer. The JV FOATEXT should clearly record the discussion.





# Cost Transfer Justification

**The text of a cost transfer JV (FOATEXT) must include the following:**

- The reason why the expense was charged incorrectly to the original project
- How the expense directly benefits the receiving project
- The reasons for any delay in a timely processing of the transfer (After 90 days)
- Contact Name (First, Last) and phone number

# Thoughts and Discussion

Questions?

Contact RCA Team:

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Attn: RCA Team in subject line