Documentation Procedures on Sponsored Projects

This procedure document provides guidance in the appropriate application of OSU's Documentation Standards Policy for Sponsored Projects. This matrix provides examples of different types of transactions. Documentation, or justifications, for transactions are necessary so that OSU can demonstrate the allowability of a cost to a project, and that the transactions' descriptions are understood by both internal and external reviewers (e.g., managers, auditors, IRS, the public). In addition to the justification requirements covered by this document, supporting documentation (invoices, receipts, etc.) must be sufficient to verify the accuracy and appropriateness of a transaction, comply with institutional policies and procedures, and provide a clear audit trail.

Using Acronyms: To ensure justifications are clearly understood by all audiences, acronyms should be spelled out initially before using them throughout the justification unless they are universally known and used university-wide, such as PCard or NSF award.

Legend:

GO — **No additional justification required WHEN information can be clearly found in the supporting documentation, is part of completing the transaction in Banner/eProcurement, or is not applicable based on the type of transaction.**

⚠️ **Conditional Requirements**

🛑 **Justification Required**

Additional information related to Sponsored Projects:
- When large purchases are made within the last 60 days of the project's end date, such as equipment purchases, additional justification is required.
- F&A type charges such as office supplies are usually not allowable, so additional explanation may be needed

For further information regarding sponsored projects transactions go to:
http://research.oregonstate.edu/osraa

Transaction Type	Who	What	Where	When	Why	Examples
Cash Advances/Travel Authorizations Resources: FIS 407-07 Departmental Advances (Non-Travel); 407-08 Travel Advances	⚠️ Specify additional names, etc. when funds will be used for or distributed to individuals other than the recipient of the cash advance.	🛑 Must include detailed calculation and explanation supporting amount requested.	GO	GO	🛑 Must be one of the reasons allowed by the Advance rules.	Examples

Transaction Type	Who	What	Where	When	Why	Examples
	Exception: Guidelines must be followed for payments to human subjects.					
Entertainment, Hospitality and Recruiting (includes Dining Services) FIS 410-05 Hosting Groups and Official Guests and 410-07 Non-Travel Meals and Refreshments Note: 410-01 Alcoholic Beverages – never allowed on sponsored projects and should be submitted directly to OSUF in other instances	**STOP** Regardless of number, provide names of attendees and their business relation to OSU (employees, sponsor, occupations or their titles). 1) *See exceptions*	**STOP** Provide a description /explanation of the event or activity. For entertainment and hospitality with non-university attendees, document the nature and duration of the business discussion or activity that occurred immediately before, during or after the entertainment. Alcohol expenses cannot be charged to sponsored projects. 1) *See exceptions*	**GO**	**GO**	**STOP** Provide business purpose, benefit gained or expected to be gained to the department, project, program or University. This activity has a higher element of risk and visibility, requiring thorough justifications. It is often challenging for external parties to understand how this benefits the mission of the University. **Normally not allowed on sponsored projects**	Examples

Transaction Type	Who	What	Where	When	Why	Examples
Journal Vouchers (cost transfers, mandatory and non-mandatory transfers) **FIS 1107 Journal Vouchers and FIS 901 Transfer of Funds**	⚠️ Specify who authorized the entry, if it is not the preparer.	**GO**	**GO**	**GO**	🛑 Explain why the entry is necessary. For cost transfers include information referencing the original charge/entry, as appropriate. If cost is moved to a sponsored chart field string, must provide additional explanation including how and why the error occurred. Must adequately support the validity of the cost being charged to the project.	Examples
Payment Transactions Non-PO (includes check requests) **FIS 1106 Invoices**	**GO**	**GO**	**GO**	**GO**	⚠️ Required when: • Business purpose or direct benefit to the project is not apparent in existing documentation.	Non-PO Voucher Example Check Request Example

Transaction Type	Who	What	Where	When	Why	Examples
Payment Transactions PO Related **FIS Policies 200-400**	GO	GO	GO	GO	⚠️ Required when: • Variances from the Requisition/P.O. exist that do not warrant a Change Order.	[Examples](#)
Purchases from External Vendors-Requisition **FIS 405 Purchase Orders and Encumbrances**	⚠️ Specify who requested or initiated the purchase or transaction, or who will use it (can be name of department), if not in existing documentation.	⚠️ Provide a clear description of the product. For service, specify time period and description of service if not in existing documentation.	GO	GO	Required when: Business purpose or direct benefit to the project is not readily apparent in existing documentation. Common purchases ⚠️ such as office supplies on non-sponsored funds are generally low risk and require minimal justification. Conversely, office supplies are typically NOT allowed on sponsored projects, and if charged, would require clear explanation of the purpose and benefit to the project.	[Examples](#)
Purchases from Internal Vendors (Service Centers, Auxiliary Enterprises or Designated Operations)	⚠️ Specify who requested or initiated the purchase or transaction or who will use it (can be name of department) if not in existing documentation.	⚠️ Provide a clear description of the product or service. For services, specify time period and description of service, if not in existing documentation.	GO **Seller to provide.**	GO **Seller to provide.**	**Buyer:** Required when: • Business purpose or direct benefit to the project is not apparent in existing documentation. • Department must have information available that documents the benefit to the project charged. ⚠️	[Examples](#)

Transaction Type	Who	What	Where	When	Why	Examples
FIS 516 Service Centers, 517 Auxiliary Enterprises or 515 Designated Operations						
Purchasing Card **FIS 408-01 Procurement Cards**	⚠️ Specify who requested or initiated the purchase or transaction, or who will use it (can be name of department), if not in existing documentation.	🟢 GO	🟢 GO	🟢 GO	⚠️ Required when: • Business purpose or direct benefit to the project is not readily apparent in existing documentation.	[Examples](#)
Travel and Employee Reimbursements *Also see Entertainment, Hospitality and Recruiting section. **FIS 407 Personal Reimbursements and 411-07 Travel Reimbursements**	🟢 GO For individual expenses. ⚠️ Specify when requesting reimbursement for the expenses of others**.**	🛑 STOP Document the business purpose.	🟢 GO	🟢 GO	🛑 STOP Explain why travel or reimbursement was necessary and how it benefits/relates to the project being charged. • Specify whether the traveler is presenting research. If not presenting, a specific purpose statement must be included (i.e. collaborate with other researchers, off-site research, conferences, project planning meeting, etc.) or description of work to be accomplished. • For reimbursement of pre-travel expenses, establish a beneficial	[Examples](#)

Transaction Type	Who	What	Where	When	Why	Examples
					or causal relationship of the travel to the project or chart field string charged.	

1) Individual names and the nature of the business discussion do not need to be documented for:

-Staff meals provided less frequently than quarterly and that have a nominal cost per person (no more than an amount equivalent to the travel per diem rate associated with the location/meal of the entertainment expense).

-Meals or refreshments served incidental to an educational or training event that lasts at least half a day.

-Meals or refreshments served incidental to an event where the participants of the event and benefactors to the meals and refreshments must pay to attend.

-Meals or refreshments served at an event where the participants are not employees or independent contractors of the department sponsoring or paying for the event and the event is central to the University related mission of the department.