

# Documentation

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C&G Presentation for BRAiN Meeting

June 2018

# Overall Objective

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- To provide better audit trails:
  - Robust documentation
  - Justifications
  - Line item descriptions
  - Equipment allocation
  - Correctly or Accurately Categorized Expenses

# Reconciliations & Monitoring/Internal Reviews

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- Reconciliations and monitoring completed by department.
- Internal Reviews completed by C&G
  - Typically on an annual basis
  - This is more of a safety net, we double check and make sure expenses are following cost principles guidelines.
  - Ensure there is appropriate information/documentation on file.
- We do not pull all documentation.

# Documentation for Expenses

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- Make sure item is in budget or supports the scope of work.
- If it's an item that might raise question, document on invoice/receipt how the item pertains only to the research of the award.
- Please add additional commentary/justification of unusual expenditures.
  - One sentence is enough, doesn't have to be a paragraph.
    - Good example: “backpack was budgeted and used for transportation of expedition supplies and for returning equipment. Used only for the research of this award.”
    - Not so great example: “I needed the item for the award.”

# Justification Example

Backpack Budgeted and used for transportation of expedition supplies and for returning equipment. Use only for the research of this project.

**Final Details for Order #111-1978261-4324220**  
Print this page for your records.

**Order Placed:** April 5, 2017  
**Amazon.com order number:** 111-1978261-4324220  
**Order Total:** \$37.99

Shipped on April 6, 2017

Items Ordered	Price
1 of: <i>KAKA Backpack for 17-Inch ... (5603225)</i> Sold by: I.Bag.Bar ( <a href="#">seller profile</a> )   Product question? <a href="#">Ask Seller</a>	\$37.99
Condition: New	

# Line Item Descriptions

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- Be Specific about what the item is and how it pertains to award.

- Good example:

REU - lobsters for research	LAB SUPPLIES	731100
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- Example below is a Red flag/Needs work:

Sapphire ring Jewel	LAB SUPPLIES	731100
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# Documentation

- Make sure invoice has date.
  - Notate received date
- Description/Name of the product.
- If expense gives you pause, write justification on invoice.



**INVOICE**

**0206570**

**Invoice Date:**

01/05/2016

**PO Date:**

**Terms:**

NET 30 DAYS

**Invoice No:**

0206570

**PO No:**

1600439605

**Sys Rec Date:**

01/06/2016

## PURCHASER INFORMATION

**Buyer:**  
UNIVERSITY OF FLORIDA  
DISBURSEMENT SERVICES  
PO BOX 115350  
GAINESVILLE, FL 32611  
58554

**Ship To:**  
UNIVERSITY OF FLORIDA  
876 NEWELL DR  
RM 313 CARR HALL  
GAINESVILLE, FL 32611  
B800000747

**Remit To:**  
FISHER SCIENTIFIC COMPANY LLC  
P.O. BOX 404705  
ATLANTA, GA 303844705

**Vendor:**  
FISHER SCIENTIFIC COMPANY LLC  
2775 HORIZON RIDGE COURT  
SUWANEE, GA 30024

**Invoice Information:**  
Delivery Ticket #:  
Delivery Date:

**Payment Terms:**  
Description: NET 30 DAYS  
Net Due Date:  
Discount Due Date:  
Discount Amount: 0.0000

## INVOICE LINE ITEMS

Vendor PN	Buyer PN	Line Item Description	UOM	Qty	Unit Cost	Tax	Ext Cost
1482011	1482011	SYRINGE LLT N/STER 60CC 125/CS	CA	1.0000	102.5000	0.0000	102.5000

## INVOICE NOTES AND REFERENCES

VN V60042796001

ZZ R JOHNSON : ATTENTION

## INVOICE TOTALS

Sub Total	102.5000
Total Miscellaneous	0.0000
Total Taxes	0.0000
<b>Total Invoice:</b>	<b>102.5000</b>

Re'cd 1/10/16

# Documentation

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- Make sure all transactions have backup documentation attached.
  - Pcard transactions
  - Vouchers
  - Expense Reports
  - Journals
  - Etc.



# Items that don't typically require receipts but still need to follow cost principles

Meals	No	When using State rates
Taxi-Train-Bus	No	Less than \$25
Taxi-Train-Bus	Yes	Greater than \$25
Valet Tips	No	\$1 allowed
Portage Tips	No	\$1 per bag; 5 bags max per instance
Taxi Tips	No	15% and < \$25
Taxi Tips	Yes	15% and > \$25
Gas	Yes	
Laundry	Yes	When official travel extends beyond seven days
Registration	Yes	Provide receipt and form showing amount paid
Airfare	Yes	Show amount paid and class. Only coach class is allowed unless flight is > 9 hours
Chartered Airfare	Yes	Must compare cost to a commercial ticket

Enterprise	Yes	Only compact unless a justification for a larger car is provided; Decline insurance
Mileage	No	Show miles claimed
Vicinity Mileage	No	Show to and from and justify miles > 100
Communication	Yes	Type and amount
Per Diem	No	\$80 per day in lieu of meals & lodging
Safe	Yes	Only if mandatory
Lodging	Yes	Single room. Meet GSA guidelines. If not may require justification

Parking-Tolls	No	Less than \$25
Parking-Tolls	Yes	Greater than \$25
Gas Receipts	Yes	Must not equal more than .445 cents per mile. University P-card cannot be used to purchase fuel for personal vehicle

# Equipment

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- Was it budgeted? Is it allowed on the award? Does it benefit the scope of work? If it wasn't budgeted, is there a change in scope?
- If it's allowed on the award, it should be allocated based on expected use at time of purchase.
- If Split between multiple awards, documentation is needed explaining how method of allocation was determined.
  - Make notes on backup documentation.
  - Ex: "The usage percent was determined based on the number of samples being run on the K2 fluxer and the anticipated use for each project"
- Maintenance and repairs:
  - Equipment was used on project
  - Equipment was bought on project

# CAS Implications

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- Item mis-categorized (expense placed under lab supplies)

books on cell biology and zoo	LAB SUPPLIES	731100
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carrots;squash;pork loin;salad	LAB SUPPLIES	731100
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- If a category is approved, only the item listed on the approved CAS form is allowed.
  - Ex: If the approved CAS allows 1 computer and there are 3 on the award, you will need to submit a CAS for the additional computers.

# Justifications

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- Sometimes certain expenses may be difficult to determine therefore:
  - If we ask for more information, a simple statement clarifying/justifying the cost is sometimes all we need (can be one sentence).
  - Anything put in writing can be used in an audit.
    - If you're unsure about an item or a justification, it's sometimes best to call the PI or C&G
    - Justifications help you avoid future audit findings.

# High Audit Risk/Red Flags

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- Cost Transfers
- Placing expenses on after award has ended
- Spending out the award
- Expenses within last 90 days of award
- Increased Federal scrutiny for timely closeout of awards

# Conclusion

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- If it gives you pause, it needs justification.
- If expense is within the last 90 days of the award, ensure justification shows benefit within project period
- Be sure to add backup documentation for each expense.
- C&G is here to help you. If you need to talk through an item, please call your GA “Grants Accountant.”

# Record Retention

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- Best practices regarding retention of documents related to awards
- [http://cms.uflib.ufl.edu/Portals/records/RM%20for%20Faculty\\_2017.pdf](http://cms.uflib.ufl.edu/Portals/records/RM%20for%20Faculty_2017.pdf)
- <http://cms.uflib.ufl.edu/records/Records.aspx>

Know your Award!

- Awards can have different record retention requirements- the most stringent requirement applies.

# Resources

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- CAS items - <http://www.fa.ufl.edu/departments/cost-analysis/costing-guidelines-and-policies/charging-costs-directly-or-indirectly-to-sponsored-projects/>
- Travel Brochure - [https://www.chc.ufl.edu/PDF/Travel/Travel\\_Guide.pdf](https://www.chc.ufl.edu/PDF/Travel/Travel_Guide.pdf)
- C&G Contacts - <http://research.ufl.edu/cg/teams.html>
- RAFT Training - <http://hr.ufl.edu/learnandgrow/courses-registration/sponsored-research-training/raft-research-administration-financials-training/>
- Account Codes - <http://www.fa.ufl.edu/departments/general-accounting/chartfields/>



Thank you.

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