

 Research & Sponsored Programs UNIVERSITY OF DENVER	Office of Research and Sponsored Programs Policy Manual Expenditure Documentation and Approval
Supersedes Document Dated: 01/01/2021	Policy Number: ORSP-11
Recommended By: Director of Sponsored Programs Administration Approved By: Senior Vice Provost for Research and Graduate Education	Effective Date: 08/15/2023

1. PURPOSE

The University is required to provide adequate documentation to support expenditures toward Sponsored Programs and to demonstrate that expenditures have been appropriately reviewed and approved to ensure that expenditures are appropriate and allowable to the award.

2. DEFINITIONS

- 2.1. Principal Investigator is the University employee that leads an externally funded program or project and is responsible for the proper conduct of research or other activity described in the proposal, grant, contract or other instrument of agreement.
- 2.2. Sponsored Programs are programs or projects that are funded by an external entity through a written agreement (grant, agreement or other instrument) with the University. Sponsored Programs include specific research, training, or service programs and projects.
- 2.3. Departmental Administrator is a University employee having administrative duties including the input of transactions into the University’s financial system (Banner).

3. POLICY

- 3.1. All expenses incurred by a Sponsored Program must be incurred pursuant to the [University Business Expense Policy \(FINA 2.10.032\)](#) and [University Procurement Policy \(FINA 2.10.033\)](#).
- 3.2. The transaction must be certified by the Principal Investigator and attestation must be made that the expenditure is appropriate and allowable by the terms of the award agreement. By certifying the transaction, the Principal Investigator is certifying that the expenditure is:
 - 3.2.1. Reasonable, allocable, and necessary to fulfill the requirements of the project.
 - 3.2.2. Allowable under the terms and conditions of the award agreement.
 - 3.2.3. Allowable under the Uniform Guidance (as defined in 5.1 below), unless specifically waived by the sponsoring entity.
- 3.3. Each Department Administrator must review and approve all award expenditures before payment to validate that the expenditure is:
 - 3.3.1. Allowable under the Uniform Guidance (defined in 5.1 below), unless specifically waived by the award.

3.3.2. Within the Sponsored Program period of performance and there are funds available on the award for the expenditure.

4. PROCESS

- 4.1. All Sponsored Program expenditures must be documented pursuant to the [University Business Expense Policy \(FINA 2.10.032\)](#), [University Procurement Policy \(FINA 2.10.033\)](#) and [University Purchasing Card Policy \(FINA 2.10.034\)](#).
- 4.2. The Principal Investigator has ultimate responsibility for the conduct of the Sponsored Program and will attest to the certification statement contained in the University accounts payable documents.
- 4.3. All Sponsored Program expenditures are submitted by the Principal Investigator to their Department Administrator for review and approval. Departments must review expenditure documents for:
 - 4.3.1. Uniform Guidance (defined in 5.1 below) allowability.
 - 4.3.2. Period of performance.
 - 4.3.3. Funds availability, including individual budget line items.
- 4.4. When necessary, the department should consult with ORSP to determine if approval of a particular expense is allowable.

5. RESOURCES

- 5.1. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards – 2 CFR § 200.
- 5.2. [University Business Expense Policy - \(FINA 2.10.032\)](#)
- 5.3. [University Procurement Policy - \(FINA 2.10.033\)](#)
- 5.4. [University Purchasing Card Policy - \(FINA 2.10.034\)](#)