

Grant Expenditure

Documented Business Purpose

This form is to be used for all grant related expenditures and payment requests. Forms requesting a payment, ex. Check Requests, Grants Student Award Lists (GSALs), Supplementals, Contracts, Independent Contractor Forms, etc. must, include a *Documented Business Purpose form to provide justification on how the expense relates to the grant. If a p-card is used for a grant related purchase, we ask that you attach a completed Documented Business Purpose form to the journal entry request form.

**Section §200.403 of the Uniform Guidance defines the cost principles for costs charged to Federal awards. The cost principles require that costs charged to Federal awards be allowable, allocable, reasonable, and consistently charged. Furthermore, a cost is determined to be allowable to a particular award if that cost is necessary and reasonable for the performance of the award, is consistent with policies and procedures, complies with Generally Accepted Accounting Principles (GAAP), and is adequately documented with a clear business purpose.*

Vendor		Proj ID	
Amount		Account	
Date		Class	

Please explain how the expense is necessary and reasonable for the performance of the award.

Expenses for the acquisition of materials and supplies late in the project period (within 90 days of the project "end date") will routinely be scrutinized to assure that the expense is allowable and allocable. While such expenses may be completely appropriate, they may be reviewed to assure that unspent project funds are not being "used up" with acquisitions that do not benefit that project.

The Documented Business Purpose form includes a list of key questions that will help our office determine if a late purchase is allowable and allocable. The questions are:

1. Why were the items purchased so late in the period of performance of the grant?

2. What are the items being used for?

3. How does that fall in line with the objectives of the grant?

Note: If the justification is found to be unsuitable, the Post-Award office will request that you contact your program officer for approval.

 PI Print Name

 PI Signature

 Date