

Contracts & Grants Accounting's

“TOP 5” Series

“Documenting Expenditures”



Recommendation #1

Write short justifications directly on receipt or in an attached memo.



(334) 821 - 2493
MANAGER GERALD SMITH
1717 S COLLEGE ST
DUBUQUE AL 36832

STW 00356 OPH 008229 TEN 09 TRM 06697
GRN CABBAGE 000000004069KI 1.18 0
2.45 lb @ 1 lb /0.48
GRN CABBAGE 000000004069KI 1.35 0
2.81 lb @ 1 lb /0.48
SUBTOTAL 2.53
TOTAL 2.53
VISA TEND 2.53

ACCOUNT # **** * 2332 \$
APPROVAL # 015660
REF # 1042000314
TRANS ID - 166106620541259
VALIDATION - HS42
PAYMENT SERVICE - E
TERMINAL # MX203961

04/15/16 12:27:42

CHANGE DUE 0.00

ITEMS SOLD 2

TCN 3179 8971 8171 1400 9764



Low Prices You Can Trust. Every Day.
04/15/16 12:27:43

CUSTOMER COPY

Savings Catcher! Scan with Walmart app



Walmart.com

Insect Food
USDA - CPPM -
Neonotmoxid
Resistance

HOW WAS YOUR EXPERIENCE?
Tell us about your visit today and you could win 1 of 5 \$1000 Walmart gift cards or 1 of 750 \$100 Walmart gift cards. Digamos acerca de su visita a Walmart hoy y usted podría ganar una de las 5 tarjetas de regalo de Walmart de \$1000 o una de las 750 tarjetas de regalo de Walmart de \$100.

<http://www.survey.walmart.com>

ID #: 7JXXIY3VQFR

No Purchase Necessary. Must be 18 or older and a legal resident of the 50 US, DC, or PR to enter. To enter without purchase and for official rules, visit www.entry.survey.walmart.com. Sweepstakes period ends on the date outlined in the official rules. Survey must be taken within ONE week of today. Void where prohibited.
THANK YOU!

Walmart 
Save money. Live better.

(334) 821-2493
MANAGER GERALD SMITH
1717 S COLLEGE ST
AUBURN AL 36832

STW 00356 OPH 000229 TEN 09 TRW 06697
GRN CABBAGE 00000004069KI 1.18 0
2.45 lb @ 1 lb /0.48
GRN CABBAGE 00000004069KI 1.35 0
2.01 lb @ 1 lb /0.48
SUBTOTAL 2.53
TOTAL 2.53
VISA TEND 2.53

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APPROVAL # 015660
REF # 1042000314
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04/15/16 12:27:42

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Recommendation #2

Make sure the receipt itself clearly indicates what was purchased, and if not, clarify on the receipt or in an attached memo.

RECEIPT FORM

HOBBY LOBBY

Super Savings, Super Selection!

2570 Enterprise Drive
Opelika, AL 36801
Hobby Lobby Store #371 (334) 745-2730

S-371 R-2 T-1846 ANGELA J SALE

102500000	Toys&Hobbies	11.49 N
102500000	Toys&Hobbies	19.99 N
102500000	Toys&Hobbies	19.99 N
102500000	Toys&Hobbies	9.99 N
102500000	Toys&Hobbies	5.49 N
102500000	Toys&Hobbies	5.49 N
102500000	Toys&Hobbies	5.49 N

SUBTOTAL 112.40
TAX TOTAL 0.00
TOTAL 112.40
TAX EXEMPT CUSTOMER

VISA 112.40
ACCOUNT #: *****1867
AUTH#: 003419
REF#: 6124190445
CHANGE DUE 0.00

Number of Items Purchased: 10

Thank You. Please come again.
Become a fan on Facebook.
Return Policy on back of receipt

Visit our website at www.hobbylobby.com



5/3/16 07:02 PM

--Continued on Side 2--

1. Please ATTACH one Original Receipt
Per page (and backup documents if applicable)
2. Please attach a GUEST LIST WITH Meal Receipts

Your Name: Please Print

Purpose of Purchase (use back if needed):

*NOT ALL w/proof.
Vendor*

Name of Account:

FUND	ORGN	ACCT	PROG
	130601	70940	2002 AWRAAE

\$112.40
Total Invoice/Receipt

5-3-16
Date Purchased

RECEIPT FORM

HOBBY LOBBY

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Opelika, AL 36801
Hobby Lobby Store #371 (334) 745-2730

S-371 R-2 T-1846 ANGELA J SALE

102500000	Toys&Hobbies	11.49 N
102500000	Toys&Hobbies	19.99 N
102500000	Toys&Hobbies	19.99 N
102500000	Toys&Hobbies	9.99 N
102500000	Toys&Hobbies	5.49 N
102500000	Toys&Hobbies	5.49 N
102500000	Toys&Hobbies	5.49 N

SUBTOTAL 112.40
TAX TOTAL 0.00
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TAX EXEMPT CUSTOMER

VISA 112.40
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AUTH#: 003419
REF#: 6124190445
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5/3/16 07:02 PM

--Continued on Side 2--

1. Please ATTACH one Original Receipt
Per page (and backup documents if applicable)
2. Please attach a GUEST LIST WITH Meal Receipts

Your Name: Please Print

Purpose of Purchase (use back if needed):

*NOT ALL w/proof
Vendor*

Rocket engines for STEM project

Name of Account:

FUND	ORGN	ACCT	PROG
	130601	70940	2002 AWRAAE

\$ 112.40
Total Invoice/Receipt

5-3-16
Date Purchased

Recommendation #3

Federal Express receipts:

Write what was shipped on the receipt

Invoice Number
6-624-11049

Invoice Date
Jun 15, 2016

Account Number
1271-2491-4

FedEx Express Shipment Detail By Payor Type (Original)

Ship Date: Jun 08, 2016 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref.#2:**
Payor: Third Party **Ref.#3:**

• Discount applied is the greater of volume discount or dropoff discount. No additional discount applies.

Tracking ID	898785499944	Sender		Recipient	
Service Type	FedEx 2Day	AUTORIDAD DE CARRETERAS		MD CARDINA RODE I NO	
Package Type	Customer Packaging	AUTORIDED DE CARREDERA Y TEAN II		NATIONAL CENTER FOR ASPIHALT	
Orig./Dest.	NRR/LGC	P.R-28 FINAL CENTRO INDUSTRIAL		TECHNOLOGY	
Packages	8	LUCHETTY		AUBURN UNIVERSITY 277 TECHNOLOGY	
Rated Weight	443.0 lbs	BAYAMON PR 00956 US		AUBURN AL 36830 US	
Delivered	Jun 09, 2016 09:45				
Signed by	J.MOORE	Transportation Charge			1,063.20
FedEx Use	G8672/205608/_	Discount			-212.64
Customs		Fuel Surcharge			0.00
Entry Date	Jun 08, 2016	Total Transportation Charges			\$850.56

Third Party Subtotal	USD	\$850.56
Total FedEx Express	USD	\$850.56

Samples for testing
FYWA
T40



Recommendation #4

Think twice before charging.

Make sure FOP is correct and charges are appropriate

Measure twice, cut once

Two sets of eyes, especially with p-card recons

Has the fund expired?

Project End Date = last day to incur new charges

Expenditure End Date = Final Due Date

Grant: G00000011

Proposal:

Grant Text Exists

Main Grant Agency Location Cost Code Personnel Billing User Defined Data Effort Reporting Pass Through Agency

Chart of Accounts:

A Responsible Organization: 137801 Physics

Long Title: 2/DE-FG02-00ER54610/US DEPT ENER/MHD STABILITY & EQUILIBRIUM IN A CURRENT-DRIVEN STELLARTOR-TOKAMAK HYBRID

Title: DE-FG02-00ER54610

Requires Effort Certification

Agency: 902015279 US Department of Energy

Principal Investigator ID: 902008240 Hartwell, Gregory J.

Project Start Date: 01-SEP-2000

Project End Date: 15-MAY-2016

Proposal:

Termination Date:

Expenditure End Date: 13-AUG-2016

Status: A Active

Pass Through Indicator

Alternate Description:

Status Date: 01-OCT-1990

Current Amount: Cumulative Amount: Maximum Amount: 7,608,000.00

Total Recipient Share: 235,378.44

Related Grant:

Grant Type:

Category:

Sub Category: PS3 Physics

CFDA Number: 81.RD

Sponsor ID: 3300

Grants and Sponsored Projects Portal

[Active](#) [Historical](#) [Other](#) [Resources](#) [Alerts](#) [Admin](#)

Grant ID G00009116
Short Title NTSAD-GENE THERAPY-16
Long Title 2
 Ntsad-Gene Therapy-16
 Natl Tay-Sachs&Allied Diseases Assn
 Intravascular Gene Therapy For Feline Gm2 Gangliosidosis
Project Title
Fund 244546 NTSAD-GENE THERAPY-16
Principal Investigator 902003093 Douglas Martin
Org Responsible 140001 Scott-Ritchey Research Center ICRE
Default Program Code 2002 Sponsored Research Applied
Cost Share Org
3rd Party Matching Funds
Program Income
Indirect Cost Rate 10
Tuition Remission
Tuition Cost Share
Award Type Foundations/Assoc-Non Fed CR Grants
Co PIs Douglas Martin - PI
Project Start Date 01-AUG-2015
Project End Date 31-JUL-2016
Expenditure End Date 29-SEP-2016
Award Amount \$35,503.00

Financials

Awarded Amount \$35,503.00
Year to Date \$24,568.39
Committed \$0.00
Cash balance -\$6,817.39
Direct Cost Balance \$9,940.09
Balance \$10,934.61

Ledger

[Transactions](#) - (warning: may take a few minutes to generate)

[Salary / TES](#) - (warning: may take a few minutes to generate)

[Indirect Cost Recovery](#)

[Encumbrances](#)

[Invoices to Agency](#)

Recommendation #5

Train your PIs and staff.

Think like an auditor.

If you can't make heads nor tails out of a receipt and what it's for,
then CGA and auditors won't be able to, either.

Smell test; newspaper test

Document to clarify purchase description and need.

Be proactive.

If in doubt, ask!

Be aware of when contract and grant awards expire.

Trust your training!

