

COLLEGE OF MEDICINE BUSINESS PURPOSE POLICY/GUIDANCE FOR ANY

NON-PAYROLL SPONSORED RESEARCH EXPENDITURE

To ensure compliance, the following provides the College of Medicine requirements regarding the provision of a complete business purpose for all sponsored research expenditures.

Other college-level guidance can be found on the [Sponsored Research Administrative Services Useful Information Page](#) and on the UKHC Accounting and AP SharePoint and Teams pages.

These requirements are complementary to other UK regulations related to purchasing ([Administrative Regulations](#), [Business Procedure Manual](#), etc.) as well as applicable rules and regulations (Federal, State of Kentucky, grant sponsors, HIPPA, FERPA, etc.).

When referring to “documentation” or “document,” this may be the expense report itself, including the comment field, as well as the attachments.

The Business purpose is meant to be self-explanatory and encompassing to justify or defend the item’s cost or credit as necessary. To comply with this policy, the following components should be included with any transaction (Procard, PRD, requisition, SRM Cart, etc.)

- Who: The expense/credit documentation must note specifically to whom it relates. For grant expenses, *the PI or delegate must be identified. For travel expenses, the traveler must be identified, including their relationship to the project. Note, the traveler almost always must have effort charged on the sponsored project where the travel expenses are being incurred.*
- What: Policy requires the needs to know what type of event or activity occurred, or what was purchased. All receipts or invoices **must** be itemized. *For travel expenses, note the type of expense in the comment field. For non-travel, state item or service purchased in the comment field. For those items that are technical in nature, a summary description of the product/service can be used in place of restating the technical name.*
- Where: Document where the business activity took place. *Travel expense documentation must include to/from location details. For non-travel expenses, the detailed invoice should include vendor name/address when possible and must include a delivery location/address if applicable. Any deliveries to a non-UK address require a business procedure exception approval prior to making the purchase.*
- When: Document when an event occurred. *For travel expenses, state the start and end calendar dates in the comment field. For non-travel expenses, include a detailed invoice that provides the calendar date. It is recommended when applicable a packing list be attached to document the delivery date. The delivery date must be noted in the comment field if it is not included in the backup documentation.*
- Why: Most importantly, substantiate why the expenses are reasonable and appropriate for the university. The “Why” should include the primary reason for the expense. *In comment fields, for travel expenses, state the necessity of the travel. For grant travel, the necessity should explain why it’s needed for the project(s) being charged. For example, if it is to share research results at a conference, state this, and include a copy of the conference program or something similar. If the travel is to meet with a collaborator, state this, and include additional details noting what was discussed. If travel was to an outlying clinic to provide healthcare, state this. In comment fields, for non-travel expenses, state how the item or service being purchased will be used and/or for what project task or experiment. For grant activities include a short title/nickname/grant type describing the project. **If the expenses are being split across multiple funding sources, the following statement must also be included, “This expense is being allocated to the projects stated based on the proportional benefit to each.”***

Concur Business Purpose Examples:

Airfare: Flight for Jane Smith attendance to the American Heart association conference May 1-3, 2021, Bar Harbor, Maine, to present data on the R01's aims, progress, and collaborate with peer attendees about methods to further the research.

Chem/lab supply: pipet tips needed to safely and accurately handle samples on this R01

Chem/lab supply: Dulbecco's medium used to culture cardiac cells on this R21

Chem/lab supply: Hydrogen peroxide reagent for A1AT oxidation for the NIGMS project

Chem/lab supply: The materials were used for mouse enclosures for field and barn experiments, done at the UK Dairy Farm. The backup includes an image of the final product. The insect screen covers the cage. The chain links and chain were used to chain the enclosure to the ground. The PVC pipe provides nest boxes for the mice.

Chem/lab supply: DNA oligos for use in AlpaBeta4 Epigenetics project for breast cancer on CCSG pilot project.

Chem/lab supply: Items required for cell culture, western blot, and protein analysis of breast cancer cells for COBRE project.

Computers, tech, & minor equipment under \$5,000: Nippon Labs DVI 2 HDMI, Internal SSD, Drive Bay for storage expansion for patch two clamp rigs used for measuring bio samples on this NIH R01 project.

Non-Travel Registration: John Smith remote attendance to the GenTAC Alliance's sixth annual Aortic Summit, October 8-10, 2020, to present info about this R01's aims and progress

Rental of Gas Cylinders: July 2020 carbon dioxide compressed gas tank rental for CO2 used for cell culture on this AHA grant project.

Training Participants: Flight for participant George Washington, U of Florida employee, to attend the UK conference, July 2-4, 2020, to assist with his own grant writing development skills as provided by this R25 project.

| Type of Expense | Appropriate Business Purpose | Insufficient Business Purpose |
|---|--|-----------------------------------|
| Travel | Jane Smith attendance to the American Heart association conference May 1-3, 2021, Bar Harbor, Maine, to present data on the R01's aims, progress, and collaborate with peer attendees about methods to further the research. | Airfare for conference attendance |
| Meals/Refreshments | Water for XXXX clinic patients to assist in urine drugs screens for study | Bottles of water |
| Technical Software/Licenses Supplies | Camtasia Software for screen recording and video editing to create presentatons related to aim 1 of the training project | Video software |
| Technical Software/Licenses Supplies | Portable flash drive needed for field research on HRSA project when away from on-campus office/lab | External Hard Drive |
| Travel | Attended meeting with Jane Doe, Chair of Entomology Dept at Northwestern University, to discuss collaboration on joint research on air quality. | Collaborator meeting |
| Lab Supplies | Traffic cones to test patient mobility for AlterG study | Traffic Cones |