



UDX and Concur Documentation Guidance for Sponsored Programs

Procurement Services and the Research Office together offer the following guidance regarding the use of UD Exchange (UDX and/or Concur with respect to sponsored programs (sponsored direct, cost share, program income), particularly as it relates to documentation of award costs. While this may apply to all UD purchases, UD staff involved with post-award activities should directly benefit from this guidance.

UDX Documentation

For documentation of costs made through UDX, there are four methods of voucher (invoice) entry: electronic, supplier portal, automatic, and manual (including recurring). In the first two scenarios below, the supplier may invoice only for the items ordered on the Purchase Order (PO), although they may include taxes, shipping, or handling costs not on the original requisition.

1. **Electronic** vouchers are submitted electronically by the supplier and are not processed by UD Accounts Payable.
2. **Supplier Portal** vouchers are submitted manually by the supplier when they log into their interface and see purchase orders issued.
3. **Automatic** vouchers are generated by UD Exchange. They are created from the Non-PO Payment Request Form (NPOP) and are marked as paid after confirmation that the amount paid to the supplier matches the required documentation attached to the NPOP form. There are no additional documents attached to these vouchers.
4. **Manual** vouchers are entered into UD Exchange by a UD Accounts Payable employee. These will always have backup documentation attached; in most cases an invoice sent by a supplier. However, in catalog order instances where a supplier-submitted invoice was not or cannot be entered, the voucher may include the Level 3 credit card transaction data passed from the supplier to the central UD Credit Card processor detailing what was charged.

UDX users do not need to attach any further documentation of the invoice. All four voucher methods are acceptable as proof of invoice for sponsored program expenditures. Users can utilize the print feature on a buyer voucher to make a copy of the necessary information regarding the purchase.

Credit Card Documentation

When using a UD credit card, the expenses must be reconciled in Concur with proper supporting documentation to confirm that the charges match the goods received. When credit cards are used at a retailer and are presented at the point of purchase, the goods are received on the spot and no further documentation of receipt of the goods is needed. For e-Commerce purchases utilizing a credit card, documentation that the goods were received must also be presented with the expense report.

Best practice is to include itemized receipts for all purchases, even those under \$25. This practice will minimize subsequent requests for missing receipt affidavits during reviews or audits by federal sponsors.

Documentation of Receipt of Goods

Documentation that a purchase was made either from UDX or with a UD Credit Card via e-Commerce does not include evidence that the item was received by the department or end user; only that it was invoiced and paid for. For sponsored awards, the end-user or PO Owner ('Prepared For' user on the requisition) must confirm that the received items/goods are complete and in working order. Documentation may include a department

Standard Operating Procedure approved by the Research Office and the documentation outlined for UDX and Credit Card purchases.

NOTE – For UDX transactions the SOP approved by the Research Office is acceptable documentation for the receipt of goods. In addition, the ordering department may keep a signed and dated record of receipt that verifies the ordered items. The ordering department is the office of record and must retain a file of such documentation through record retention. Examples of acceptable documentation of receipt of goods in the absence of a packing slip include: a copy of a completed [UD Substitute Packing Slip](#), or a dated photo of the shipping label and contents of the package; department reconciliation with signatures verify receipt.

Creating Receipts on a PO in UDX

- Receipts in UDX verify that goods were received, or services were performed.
- All UDX users can create a Receipt on any open (or soft-closed) purchase order within their UDX access. The UDX receipt will serve as the substitute for the packing slip.
- Examples of acceptable documentation of receipt of goods in the absence of a packing slip include: a dated photo of the shipping label and contents of the package; or a completed [UD Substitute Packing Slip](#).
- Refer to the guide [Receiving: Creating PO Receipts](#).

Credit Card Purchases

For documentation of receipt of goods ordered using a UD credit card, there are two options to document that the goods ordered were received. One of these two documents must be attached to the submitted Expense Report:

1. The original packing slip
2. A completed [UD Substitute Packing Slip](#)
3. [Documentation reviewed and approved by the Research Office as acceptable documentation of receipt of goods in the absence of a packing slip.](#)
4. [A dated photo of the shipping label and contents of the package](#)

Attaching the Packing Slip to the Expense Report

The packing slip or substitute packing slip must be uploaded to the expense report in Concur; upload the packing slip using the same process as uploading receipts.

[Create a Goods and Services Expense Report in Concur](#)

Use of Commodity and Account Codes

The use of correct commodity and account codes in making purchases is essential for review and compliance. Thus, the account code used should always be appropriate for the commodity.

Examples of red flags to be aware of are below:

1. **The UNSPSC commodity code provided by a catalog supplier is inaccurate.**
Inaccurate codes should be overwritten. For example, WB Mason categorizes all its punchout products as: 44000000 office supplies, although coffee, bleach, and paper towels would not fall into these categories. These codes should be overwritten as: 50000000 Food Beverage & Tobacco Products; 47000000 Cleaning Equipment and Supplies; and 14000000 Paper Materials and Products, respectively.
2. **Experience bears out that some purchases are flagged as a potentially unallowable cost.**
When a specific purchase is expected to be flagged as unacceptable, be sure to use the correct commodity and account codes and explain why the item purchased should be allocated to the project on that line item's Internal Notes/Business Justification. Do not manually change the commodity and account codes to codes that would not be flagged. This approach is consistent with the Research Office's [Direct Charging Procedure](#).