

University of Pennsylvania  
Expenditure Justification for Sponsored Research Projects

Project Title: \_\_\_\_\_

Principal Investigator: \_\_\_\_\_

Project /Grant Number: \_\_\_\_\_

Fund Number: \_\_\_\_\_

Description of Expense: \_\_\_\_\_

Amount of Expense: \$ \_\_\_\_\_

Date of Expense: \_\_\_\_\_

**Explanation of Cost Allocation** (i.e. how was a determination made regarding the percentage of this expense charged to the project listed above?)

**Justification of Expense** (i.e. why is this expense necessary to further the programmatic needs of the project being charged?)

**Certification of Principal Investigator** I hereby certify that the expense described above is allowable, allocable to the project, and reasonable, based on the cost principles outlined in OMB Circular A21. I have authorized the allocation of the expenses as listed against the above referenced project.

\_\_\_\_\_  
Signature of Principal Investigator

\_\_\_\_\_  
Date

This form is to be used to document that expenses charged to a sponsored research project are allowable, reasonable, and allocable, per OMB Circular A21.  
(see <http://www.upenn.edu/researchservices/spmanual/a21.html> for more information)