WPI

SPA website - Policies - Forms

Common Issues in Managing Sponsored Awards (ends in "-GR").

Award Monitoring:

PI's are responsible to ensure appropriate management of the project. This includes ensuring programmatic objectives are met and the award is spent according to federal, sponsor, and award guidelines as well as university policy. Expenditures should be reviewed on an ongoing basis to ensure only allowable (per federal regulations and WPI policy), allocable (assignable to that Federal award), and reasonable costs are charged.

General Monitoring:

Use reports in Grant Management Worklet

- **Dates** - Confirm within Period of Performance
- **Funds** - Confirm there are available funds, if not, contact SPA
- **Monthly Review** – Review of expenditures for the month prior should be completed in a timely manner to ensure no expenditures were incorrectly charged.
- **Labor** – Confirm employees are charged correctly
- **Roles** – Confirm the correct departmental staff have the correct roles as this provides reporting access to assist with monitoring and transaction reviews.

Consultants

Use Professional Services Agreements. Please refer to the OSP or SPA websites for "Request a PSA" link to begin the process of requesting a PSA for an independent contractor being paid more than $2,000 on a federally sponsored project.

Cost Share

Use grant worktag with Fund 130-FD to record cost share to a specific project. Refer to the "Grant Budget vs Actual (Cost Share)" in grant report to see activity. Contact SPA for assistance.

Cost Transfers (IDTs)

Please submit all cost transfers within 90 days of the original transaction. This is required for all expenditures: payroll, supplier invoices, expense reports, etc. Transfers submitted after 90 days require a detailed explanation form. The IDT form, justification form, and an example can be obtained from finance forms or the SPA website.

Expense reports

- **Unallowables –** tax/alcohol/memberships – if allowed under WPI Policy, please charged to a designee fund or other non-sponsored source.
- **Detail codes**– specify domestic or foreign travel

Participant Support Costs:

Participant funds need to be tracked separately using participant spend categories. Unused funds need to be returned to the sponsor, they **cannot** be re-budgeted into other categories unless *prior written permission* from the Program Officer is obtained.

Payroll

- Start and End dates are important. Please don't appoint someone past the current end date of the project. Comments do not generate past payroll reallocations. Submit reallocation form to SPA.
- Retro Payments – if a payroll transaction is processed after the payroll run date of the month, a retro payment may default to the operating budget even though the correct grant work tag was used. Please review operating budget reports along with grant budget reports to ensure accuracy. Submit reallocation form to SPA if an error occurred.

POs/Supplier Invoices

- Equipment – use detail code "Equipment Greater Than or = $5k or Fabricated" if over $5k or detail code "Equipment Less Than $5k" if under $5k.
- Supplier Section Form – Required for all purchases over $10k regardless of funding source.
- Fabrication of equipment – use Spend Category "Equipment - Fabricated" and Detail Code "Equipment Greater Than or = $5k or Fabricated". Please refer to SPA website for guidance on purchases or contact our office.

Salary and Effort Reporting:

The PI/Co-PI level of effort devoted to a project must be captured as an award expense (either direct or cost share).

If you proposed 1 month salary, you must take at least 75% effort as direct pay or recorded cost share. SPA will notify you when it's time to review your Time and Effort report(s) to confirm that payroll paid corresponds with effort devoted to the project. Once you certify your effort report, no effort (payroll) changes can be made for that time frame.

Common Unallowable Costs:

- **No airline upgrades** (travel must comply with the Open Skies Agreement; no 1st class, add'l room, etc.)
- **No local meals/food for meetings** (you must be traveling to charge food)
- **No tax** (except on travel expenses) – *charge sales tax to a non-federal fund*
- **No alcohol or entertainment** (all alcohol costs should be charged to a non-sponsored fund)
- **No general office supplies** (no toner, paper, notebooks, etc).
- **No dues/memberships** (conference registration may be ok)

The above are generally unallowable as direct charges to most Federal Awards unless approved in writing by the sponsoring agency (see research specific policies link above to access allowable/unallowable cost chart). Unallowable expenses must be charged to your Designee or other non-sponsored fund.

Re-budgeting:

Some awarding agencies allow PI's to re-budget between line items without prior approval from the Sponsor. Major revisions, as seen below, need prior sponsor approval. Please contact SPA if you are unsure of your awards re-budgeting requirements.

- Decreasing PI or co-PI effort by 25% or more
- Transfer of funds budgeted for participant support costs to other categories
- Restrictions per cost principles (e.g. equipment >$5K, admin salaries, etc)
- Adding a subaward
- Changing the scope of the project
- Changes in the approved level of cost sharing