



Guidelines for Managing Federal Sponsored Awards

Please contact us with questions on funds that start with 20, 21, or 22.

[SPA website - Policies](#) - [Forms](#) - [acct numbers](#) - [view grants using BannerWeb](#)

Sponsored Accounting Staff

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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. If you need help viewing your award or running reports please contact Sponsored Programs Accounting.

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-federal fund and coded to acct **7319**)
- **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 overhead or other non-federal fund.

Cost Transfers (IDTs)

Please submit all cost transfers within 90 days of the original transaction. Transfers submitted after 90 days require a detailed explanation form. The IDT form, justification form, and an example can be obtained from finance forms.

Participant Support Costs:

Some awards have Participant Support Costs. Participant funds need to be tracked separately using the accounts specified in your Notice of Award. 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. Use Argos "rollup report" to track.

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.

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