

Frequently Used Account Numbers

Participant Costs	
Payments - Stipends	7621
Supplies	7113
Support-Other	71131
Domestic Travel	73110
Foreign Travel	73120
Lab Supplies	7117
Equipment under \$5,000	
Lab	71820
Computer	71860
Software	71865
Equipment over \$5,000	
Lab	79400
Computer	79401
Software	79402
Consultant Services	7211
Grant Subcontracts	7224
Travel	
Domestic	7311
Lodging	7316
Conference Fees	7321
Meals	7325
Foreign	7312

GRANT REPORTS

In addition to using Banner Web Reports please also utilize the Argos reports that allow PI's and Admin's to view data in beneficial ways such as burn rates, inception, and detailed expenditures (including **payroll** information). Please see the Finance website for more information and please contact SPA for report training or assistance.

<http://www.wpi.edu/offices/finops/banner-finance>

CONTACT INFORMATION

Sponsored Programs Accounting Staff

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OTHER RESOURCES

Office of Sponsored Programs
resadm@wpi.edu - x5359

Accounts Payable – x5067

Payroll Office – x5470

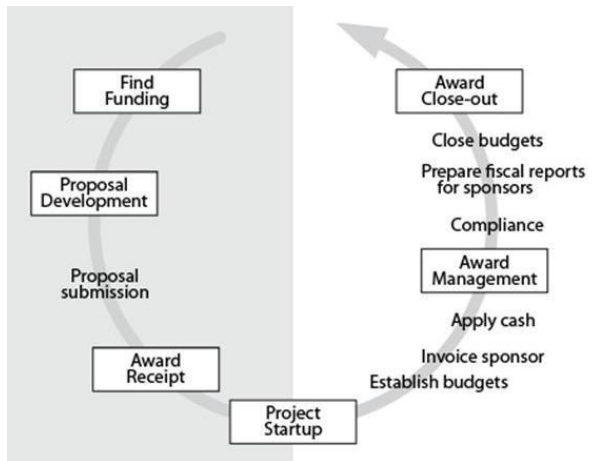
Sponsored Programs Accounting

Helpful Tips for Grant Management



WPI

Updated: September 2016



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.

As part of SPA's monitoring process we may request a receipt or additional backup in order to further review the expenditure to ensure we are in compliance with federal regulations.

Salary & 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. Every six months you will be notified 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.

In-Direct Costs

Indirect costs are calculated by applying the federally approved/sponsor-awarded rate to direct costs generally excluding the following:

- Equipment >\$5k
- Tuition Fees
- Costs > \$25k on each Subcontract
- Participant Support Costs

Open Skies Agreement

Current federal regulations require that all federally funded travel must comply with the Fly American Act, (U.S. Flag Carrier), or Open Skies Agreement, regardless of cost or convenience. All DoD travel MUST be on a U.S. Flag Carrier.

*Canada is no longer considered domestic travel.

Unallowable Costs

- No general office supplies
Toner, paper, notebooks, etc.
- No tax
Except on travel expenses
- No dues/memberships
- No local meals/food for meetings
You must be travelling to charge food
- No cell phone charges
- No alcohol or entertainment
All alcohol should be charged to a non-federal fund and coded to acct 7319
- No airline upgrades
Economy, no extra leg room, no Wi-Fi, etc.

The above are generally unallowable as direct charges to most Federal Research Awards (unless written into the approved budget with a specific justification). Unallowable expenses may be charged to a non-federal fund.

Participant Support

Some awards have a specific type of costs called Participant Support Costs. These funds must be tracked separately using the accounts specified in your Notice of Award. Any unused funds need to be returned to the sponsor, they cannot be re-budgeted into other categories unless prior permission from the Program Officer is obtained. Use Argos "rollup report" to track and monitor.

Re-budgeting

Many awarding agencies (but not all) allow PI's to re-budget between line items without prior approval from the Sponsor. Major revisions, however, will need to be addressed with your awarding agency *prior* to spending the funds. Contact SPA if you have any questions on budget revisions.

Most Common Revisions to Awards

- Decreasing PI/co-PI effort (salary) by 25% or more
- Adding/Removing a PI
- Changing the scope of the project
- Significant budget adjustments
- Participant Support Costs
- Addition of a Sub Award
- Addition of Equipment

Cost Transfers (IDT's)

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

**We're Here
to Help!**

