# Washburn University Reference Sheet for Federal Grants

## Universal Grant Rules
- **Must be allowable**: Conform to Terms in Circular A-21, EDGAR, and agency regulations regarding costs that are allowable to charge to the grant.
- **Must be allocable**: It can be assigned to the activity on some reasonable basis (i.e., it is incurred solely to advance the work under the sponsored agreement). General University purchases used by several departments or administration are not allocable to a grant.
- **Must be reasonable**: A prudent business person would have purchased this item and paid this price.
- Costs must be charged to a sponsored project in a **consistent** manner (i.e., Like costs must be treated the same in like circumstances).

## Rules Prior to Grant Activity
Commitments against a project shall be made only after:
- The project effective date; and,
- The original copy of the approved project award document is in the possession of the Grants Accountant.

All expenditures shall be authorized and made:
- Only within the projected period;
- According to project requirements;
- Within funds available for each expense classification; and,
- According to the more stringent of 1) project regulations or, 2) University purchasing regulations.

## Principal Investigator Responsibilities
**Post award-PI Financial Administrative Responsibilities**: The PI shall be familiar and comply with University regulations and procedures governing project proposals. The PI is responsible for the administration of projects.

**Financial Information/Control**: The PI shall maintain detailed financial information and control of the project jointly with the Sponsored Project Accountant.

**Budget Changes**: The PI shall consult with the SP Accountant to request any changes in the project budget. Official requests for budget changes shall be submitted to the sponsoring agency through the SP Accountant.

**Project Related Correspondence**: The PI shall:
- Initiate all project related correspondence; and,
- Provide the SP Accountant and Office of Sponsored Projects (OSP) a copy of the correspondence.

**Compliance**: The PI is responsible for:
- Monitoring compliance with all programmatic sponsoring agency relations
- Communicating identified instances of non-compliance to the SP Accountant and OSP

**Additional Responsibilities**: The PI shall, as required, prepare and submit:
- All programmatic reports to sponsoring agency;
- Employee Time Certification Forms to SP Accountant; and,
- The record of In-kind Contributions to the SP Accountant for all required in-kind matches.

## Allowable/ Unallowable Expenses

<table>
<thead>
<tr>
<th>Generally Allowable Direct Costs</th>
<th>Generally NOT Allowable to be DIRECTLY Charged (Needs Grant Accountant’s Approval)</th>
<th>Always Unallowable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faculty salaries- requires semester time and effort report</td>
<td>Administrative or clerical salaries</td>
<td>Alcohol and food</td>
</tr>
<tr>
<td>Technical research support personnel salaries- requires monthly time and effort report</td>
<td>Telecommunications (local phone, cell phone)</td>
<td>Entertainment</td>
</tr>
<tr>
<td>Associated fringe benefits</td>
<td>Postage (USPS, FedEx, UPS)</td>
<td>Fines and penalties</td>
</tr>
<tr>
<td>Specialized scientific equipment</td>
<td>Dues and memberships</td>
<td>Goods or service for personal use</td>
</tr>
<tr>
<td>Travel- must directly benefit grant</td>
<td>Office supplies/computer supplies</td>
<td>Cost overruns (deficits in grant fund)</td>
</tr>
<tr>
<td>Publication Costs</td>
<td>Subscriptions, books, periodicals</td>
<td>Public relations to promote the institution</td>
</tr>
<tr>
<td>Consortium costs</td>
<td>General purpose equipment used for general office purposes (fax, copier, etc.), and related supplies (toner, etc.)</td>
<td>Selling and marketing</td>
</tr>
<tr>
<td>Equipment may need prior approval by awarding agency and be competitively bid</td>
<td>Travel that Washburn was already supporting prior to grant (this includes professional development conferences)</td>
<td>Organized fundraising</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Alumni activities</td>
</tr>
</tbody>
</table>