# 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 also 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 Grants Accountants.

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

**Project Related Correspondence**: The PI Shall:

- Initiate all project related correspondence; and,
- Provide the Grants Accountant and Grants Facilitator 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 Grants Accountant and the Grants Facilitator

**Additional Responsibilities**: The PI shall, as required, prepare and submit:

- All programmatic reports to sponsoring agency;
- Employee Time Certification Forms to Grant Accountant; and,
- The record of In-kind Contributions to the Grants Accountant for all required in-kind matches.

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## Allowable/ Unallowable Expenses

### Generally Allowable Direct Costs
- Faculty salaries- requires semester time and effort report
- Technical research support personnel salaries- requires monthly time and effort report
- Associated fringe benefits
- Specialized scientific equipment
- Travel- must directly benefit grant
- Publication Costs
- Consortium costs
- Equipment may need prior approval by awarding agency and be competitively bid

### Generally NOT Allowable to be DIRECTLY Charged (Needs Grant Accountant’s Approval)
- Administrative or clerical salaries
- Telecommunications (local phone, cell phone)
- Postage (USPS, FedEx, UPS)
- Dues and memberships
- Office supplies/computer supplies
- Subscriptions, books, periodicals
- General purpose equipment used for general office purposes (fax, copier, etc.), and related supplies (toner, etc.)
- Travel that Washburn was already supporting prior to grant (this includes professional development conferences)

### Always Unallowable
- Alcohol and food
- Entertainment
- Fines and penalties
- Goods or service for personal use
- Cost overruns (deficits in grant fund)
- Public relations to promote the institution
- Selling and marketing
- Organized fundraising
- Alumni activities