

## Sponsored Expenditures Guidelines

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# I. Introduction

## Purpose

This document provides guidance on appropriate budgeting and expenditures of federal and non-federal sponsored funds directed toward research, training, or other purposes.

## Who Should Use This Guidance

Principal Investigators and administrators at Washington University (The University) within all schools, units, divisions, and centers who are responsible for budgeting and expenditures charged to sponsored awards must comply with these guidelines.

## Executive Message

Each employee of Washington University who is involved in sponsored projects administration has an obligation to ensure compliance with sponsor and university requirements for managing sponsored funds.

Compliance is Washington University's commitment to conform to all rules and regulations relating to sponsored projects. This includes both Washington University Policies, Procedures and Guidance as well as Sponsor Rules and Regulations.

## Code of Conduct

Washington University is committed to the highest ethical and professional standards of conduct as an integral part of its mission, the promotion of learning. To achieve this goal, the University relies on each community member's ethical behavior, honesty, integrity, and good judgment. Each community member should demonstrate respect for the rights of others. Each community member is accountable for his or her actions.

The University and each community member must transact University business in compliance with all laws, regulations, and University policies related to their positions and areas of responsibility. Managers and supervisors are responsible for teaching and monitoring compliance in their areas.

Please refer to the [code of conduct](#) for additional information.

## Internal Controls

*2 CFR §200.303*

Internal Controls are established to provide reasonable assurance that Washington University is promoting effectiveness and efficiency of operations, safeguarding assets, reporting financial and non-financial data in a reliable, timely and transparent manner and complying with laws and regulations.

Management at all levels are responsible for the establishment, maintenance and adherence to internal controls, as well as setting the appropriate "tone" for their respective areas. Washington University maintains a Guide to Internal Controls to assist each school/department/division establish and maintain effective internal controls. Please refer to the [Guide to Internal Controls](#) for additional information.

## Key Cost Principles for Federal Awards

This guidance is based on the interpretation of federal regulations and adherence is required for all federal awards.

For any costs to be charged directly to a federal award the expense must be:

**Allowable** under both the provisions of federal guidance AND the terms of a specific award

**Allocable:** the expense can be associated to a project with a high degree of accuracy

**Reasonable:** the cost reflects what a “prudent person” would pay in a similar circumstance

Charged **consistently** as a direct expense (versus an indirect cost). Note that certain types of projects constitute exceptions to the consistency requirement as referenced in [Section II](#).

An expense is a “direct cost” if that expense can be identified specifically with a particular sponsored project or other activity with a high degree of accuracy. “Indirect costs” (sometimes referred to as facilities and administrative (F&A) costs or overhead), are costs that benefit many activities (e.g., building operations and maintenance, IT expenses, security, administrative personnel. F&A costs are recovered through the federally negotiated rates. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct expenses or indirect costs.

## Non Federal Awards

Washington University receives funding from non-Federal sponsors, such as Foundations, Industry, Private Institutions, etc. Barring any sponsor or grant restrictions, the grant expenditures fall under general University policies. Proper stewardship of non-federal awards, both domestic and International, requires adherence to these key principles:

1. **Allowable** under Washington University policies and complies with the terms and conditions of the award
2. **Directly benefits the purpose of the award:** that is, the expense can be associated with, and is in support of, the project or program
3. **Reasonable:** the expense reflects what a “prudent person” would pay in a similar circumstance

Expenses on non-federal awards require the careful review of terms and conditions and any other supporting documentation (e.g., approved budget, sponsor guidance) in order to determine appropriateness of charges. Any questionable expenses, if not specifically captured in the approved budget, should be reviewed by the appropriate Washington University or school/departmental authority prior to expending funds. Specific sponsor approval may also be required in some cases. School/Department/Division guidance and policies may be more restrictive on questionable expenses than those of the University, and it is important to involve your School/Department/Division contact when determining the allowability of an expense.

Direct and indirect (or overhead) costs on non-federal awards are dictated by the sponsor’s policies. Variability among non-federal sponsors’ policies and a lack of specificity in policies or award terms may require additional scrutiny and judgment. It is also important to consider that many non-federal sponsors pay a nominal indirect cost rate and it may be appropriate to direct charge certain costs that normally would not be direct-charged to a federal award that pays the full indirect rate (e.g. rent or space, administrative support staff, etc.). (See section II, “Unlike Purpose and Circumstances Criteria” below)

## **Sponsored Expenditures Questions and the Escalation Process for Disagreements**

The Sponsored Expenditures Guidance provides guidance regarding the allowability of charges to federal and non-federal awards. There may be situations where a PI and the department or research administration staff have questions or do not agree on the treatment of specific expenses.

The first step is to seek guidance from your department/division research administration staff or the group responsible for reviewing allowability of costs. If a department/division does not have a research administration staff or group responsible for this type of decision making, or if there is a lack of agreement at the department/division level, the question should be sent to the Sponsored Projects Accounting office for review and guidance.

Sponsored Projects Accounting, in consultation with the Chief Financial Officer as the Institutional Signature Authority of Financial reporting, reserves the right of final decision on the appropriateness of direct charges. Consideration is given to how the cost is treated historically and across all research departments throughout the University in conjunction with all applicable policies and guidelines.

## **II. Cost Principles for Federal Awards**

### **Applicable Federal Regulations**

The spending of any funds awarded by the federal government to Washington University is governed by 2 CFR 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance, or UG), published by the Office of Management and Budget (OMB). The Uniform Guidance includes four Standards, listed below and promulgated by the Cost Accounting Standards Board, that apply to colleges and universities.

### **Applicability to Federal Awards**

*2CFR §200.101*

The cost principles in Subpart E and the audit requirements in Subpart F of the Uniform Guidance are applicable to all Federal awards. All University expenditures must comply with Washington University policies and guidelines.

### **Cost Accounting Standards**

*2 CFR §200.419*

In addition to the Uniform Guidance, Washington University must comply with the Cost Accounting Standards (CAS) located in 48 CFR §9905.501, §9905.502, §9905.505, and §9905.506. The purpose of the CAS is to ensure consistency in:

- Estimating, accumulating, and reporting costs (CAS 501)
- Allocating costs incurred for the same purpose in like circumstances (CAS 502)
- Accounting for unallowable costs (CAS 505)
- Cost accounting periods (CAS 506)

### **“Unlike Purpose and Circumstances” Criteria**

The CAS consistency standard (CAS 502) states that costs must consistently be treated as direct expenses or indirect costs when the costs are incurred for similar purposes and circumstances. Costs normally considered indirect costs (e.g., administrative salaries, postage, telephone, copier expenses, general office supplies, and space-related costs) may be allowable as direct costs if they meet **all three** of the following criteria:

1. An unlike circumstance exists in which a sponsored project requires resources beyond those normally expected for a typical research project; **and**
2. The cost can be associated with the specific sponsored project with a high degree of accuracy; **and**
3. The cost was explicitly included, described and justified, if significant, as a direct expense in the awarded budget. If the expense was not included in the awarded budget, sponsor approval may be required prior to expenditure for any significant expense.

If all three criteria are met, an Administrative Cost Exception (ACE) Form should be completed and submitted to SPA for review and final approval. See the [Financial Services website](#) for the ACE form and related administrative cost policies.

### III. Documentation and Justification for Expenditures

Documentation is required to justify any expense charged to a sponsored award. The backup for expenditures should include:

- Clear description of what is being purchased
- Information on how the expense provides a direct benefit to the award
- If needed, justification to support how the expense qualifies as “unlike purpose and circumstance” on a federal award

Special documentation is required under certain circumstances. Please refer to specific sections within this document for individual requirements.

Each transaction is a standalone document for audit purposes and should contain all appropriate information to demonstrate that at the time of approval the transaction was allowable to be direct charged.

Documentation and justification must be maintained according to the [Records Management Policy](#) on the Financial Services website.

### IV. Transaction Authorization and Approval

All transactions on Sponsored Awards should be authorized by the Principal Investigator or a delegate who has direct scientific knowledge of the project being charged. Authorization should include identification of the sponsored project to be charged. Documentation of authorization should be retained in the departmental records and be readily available during audit. Authorization should follow departmental practices of documentation which could include physical signature, email, forms, etc.

In addition to specific authorization, Principal Investigators should review each grant’s overall financial status **no less frequently than quarterly**. The [Faculty Financial Report \(FFR\)](#) is a tool that may be utilized as well as COGNOS, HRMS or other adhoc reports necessary.

Transaction review and approval is an important control activity. Approval of a transaction means that the approver has reviewed the supporting documentation and is satisfied that the transaction is appropriate, accurate, and complies with University policies and procedures.

Before a transaction is approved, approvers should:

- review supporting documentation, ensuring that necessary information is present to justify the transaction

- verify the accuracy of the subclass/object (budget/object code)
- question unusual items (vendors or transactions)
- ensure "unallowable items" are not charged to grants or contracts, if applicable
- ensure that the payee name and address on disbursement related transactions matches the supporting documentation

Approval authority should only be given to individuals with sufficient authority and knowledge to recognize and challenge unusual transactions. All unusual transactions should be questioned.

## V. Treatment of Specific Types of Expenses for Federal Awards

This section provides guidance for some of the more common types of costs associated with federal research expenditures. Refer to the Cost Principles in Subpart E, §200.400-200.475 of the Uniform Guidance for the full listing of types of costs. Please contact your department research administrator or SPA with any specific questions.

In general, there are three categories of expenses:

1. **Direct Expenses** – These expenses can normally be directly charged to federal awards. However, the terms and conditions of the sponsored award must be reviewed prior to determining the appropriateness of expenses for each individual project.
2. **Indirect Costs** – Sometimes referred to as facilities and administrative (F&A) costs or overhead, these expenses may not be charged as direct expenses to federal awards unless the costs meet the “unlike purpose and circumstances” criteria noted in [Section II](#).
3. **Unallowable Expenses** – These costs may not be charged to a federal award either as a direct charge or indirectly as recovered through the F&A rate.

### Administrative and Clerical Salaries

2 CFR §200.413(c)

See the [Administrative and Clerical Salaries on Sponsored Funds Policy](#)

Administrative and Clerical Jobs are positions where employees perform non-technical functions and their primary role is to provide administrative and clerical support to the project. An example of this would be an administrative assistant. These positions are designated as non-research eligible in HRMS.

The salaries of administrative and clerical personnel are normally treated as an indirect cost unless they meet the definition of “unlike purpose and circumstance” and are integral to the project. As stipulated in the Uniform Guidance, direct charging of administrative salaries is allowable when all of the following four conditions are met:

1. Administrative or clerical services are integral to a project or activity;
2. Individuals involved can be specifically identified with the project or activity;
3. Such expenses are explicitly included in the budget or have the prior written approval of the federal awarding agency; **and**
4. The costs are not also recovered as indirect costs.

\*The term “integral” is not defined in the UG. The general guideline that WUSTL continues to follow is that the services provided by the individual/position are essential, vital, or fundamental to meeting the specific aims and/or objectives of the project.

## **Advertising and Public Relations**

*2 CFR §200.421*

The costs of advertising media, including magazines, newspapers, radio and television, direct mail, exhibits, electronic or computer transmittals, and related administrative expenses.

Advertising/media expenses are only allowable as a direct charge if used solely for one of the following uses:

- The recruitment of personnel required for performance of a federal award (subject to the requirements in Recruiting section and 2 CFR §200.463);
- The procurement of goods and services for the performance of a federal award; **or**
- Program outreach and other specific purposes necessary to meet the requirements of the award.

## **Alcoholic Beverages**

*2 CFR §200.423*

Alcoholic beverages and related expenses are unallowable costs and can only be charged to a federal award if alcohol is specifically necessary for the aim and scope of the project and the agency has provided specific approval in the award notice or if they are approved in writing by the sponsor.

## **Bad Debts**

*2 CFR §200.426*

Bad debt or uncollected billings, including losses (whether actual or estimated) from uncollectable accounts and other claims, are unallowable and may not be charged to a federal award. Collections and legal expenses related to bad debt are also unallowable.

## **Compensation**

*2 CFR §200.430*

Compensation costs are generally allowable as a direct expense when the paid activity provides a direct benefit to the award and when the amount is within the federally allowable limits (e.g., agency-specific salary caps). Compensation must be paid in accordance with established University policies.

Special Considerations:

- Level of compensation may not increase solely due to an increase in available sponsored funding.
- All Washington University employees should be budgeted as salary and should not be included as consultants or vendors.
- Bonuses are not allowable on federal grants.

## **Intra-Institution of Higher Education (IHE) consulting**

Intra-IHE consulting by faculty is assumed to be undertaken as an IHE obligation requiring no compensation in addition to Institutional Base Salary (IBS). However, in unusual cases where consultation is across departmental lines or involves a separate or remote operation, and the work performed by the



faculty member is in addition to his or her regular responsibilities, any charges for such work representing additional compensation above IBS are allowable provided that such consulting arrangements are specifically provided for in the Federal award or approved in writing by the Federal awarding agency.

See the [additional pay policy](#) for further information.

## **Communication Expenses (cell phones, internet)**

### *2 CFR 200 Appendix III*

Due to the difficulty in identifying portions of a communications bill to a specific award or other university activity with a high degree of accuracy and certainty, communication expenses are generally included in the indirect cost calculations and treated as indirect costs. Only when a communication expense meets the “unlike purpose and circumstances” criteria noted in [Section II](#) can they be directly charged to a sponsored award.

Communication expenses charged as indirect costs include the following:

- Charges for landline telephone services
- Cell phones, smart phones, or iPad/tablet charges
- On-campus or home Internet access or network connectivity fees

What communication costs can be charged as a direct expense?

Communication expenses that can be linked to a specific sponsored project with a high degree of accuracy and are used primarily for the sponsored project may be charged as a direct expense.

Examples of communication expenses that may be charged as a direct cost include the following:

- Itemized long distance telephone charges for communication related specifically to an award
- Communication devices used exclusively for conducting surveys
- Telephones used exclusively to manage a multi-site research project
- Dedicated telephone lines set up to receive data feeds from the field or to conduct surveys
- Hotel and airline Internet fees during travel related to an award
- Conference call services such as WebEx for large complex projects with multiple sites/subs.

## **Conferences**

### *2 CFR §200.432*

A conference is defined as a meeting, retreat, seminar, symposium, workshop or event whose primary purpose is the dissemination of technical information beyond the non-federal entity (i.e. Washington University) and is necessary and reasonable for the successful performance under the Federal award.

Allowable costs may include:

- Rental of facilities
- Speakers’ fees
- Meals and refreshments (note – per NIH Grants Policy, direct charges for meals/food and beverages are unallowable charges to an NIH grant where the primary purpose is to support a scientific meeting/conference.)
- Technology fees
- Transportation and travel costs (see travel section)

Conference hosts/sponsors must exercise discretion and judgement in ensuring that conference costs are appropriate, necessary and managed in a manner that minimizes costs to the Federal award.

## Contributions and Donations

*2 CFR §200.434*

The value (either monetary or in-kind) of donated services and property are unallowable and may not be charged as either a direct expense or an indirect cost.

## Depreciation

*2 CFR §200.436*

Depreciation should not be charged directly to an award. Washington University is compensated for the use of its buildings, capital improvements, equipment, and software projects capitalized in accordance with the Generally Accepted Accounting Principles (GAAP) through the F&A rate.

Depreciation may be included in specialized service facility rates in accordance with the [Washington University Recharge Center Policy](#).

## Equipment

*2 CFR §200.33, §200.439, §200.452*

See the [Government Funded Property Policy](#) for more information.

Equipment is defined as tangible, nonexpendable property having a useful life of more than two years and a total acquisition cost of \$5,000 or greater. Equipment may be a single item, a constructed (i.e., fabricated) item or several components that produce one unit. Equipment may only be charged as a direct expense when it is necessary for the performance of the sponsored award.

- “Special purpose equipment” is equipment that is used only for research, medical, scientific, or other technical activities. Examples of special purpose equipment include microscopes, genomic sequencers, imaging equipment, and spectrometers.
- “General purpose equipment” is equipment which is not limited to research, medical, scientific or other technical activities. Examples include office equipment and furnishings, telephone networks, information technology equipment and systems, air conditioning equipment, and reproduction and printing equipment. General purpose equipment is generally treated as an indirect cost because it cannot be easily linked to a particular cost objective.

### Equipment Repairs

- Service, repairs or warranty costs for special purpose equipment dedicated to a sponsored project may be charged directly.
- Routine repair and maintenance of general purpose equipment are normally treated as indirect costs.

### Equipment Purchases at the End of Award

Equipment purchases charged directly to an award must be necessary for performance on the project; therefore, equipment purchases near the end of an award period can be deemed unusual and may be subject to project-specific justification and/or sponsor approval.

## Exchange Rates

*2 CFR §200.440*

Expense increases for fluctuations in exchange rates can be treated as a direct expense when existing funding is available to cover the difference. Prior approval by the federal awarding agency is only required when the change results in the need for additional funding or a change in scope.

## Fines, Penalties or Settlements

*2 CFR §200.441*

Expenses resulting from violations (or alleged violations) of, or failure to comply with, federal, state, local or foreign laws and regulations are unallowable. Examples of items that may not be charged to a federal award include:

- Parking ticket or traffic violation
- Regulatory violation fines
- Late returned book fee

In very rare situations, if the expense is incurred as the result of complying with a specific provision of the federal award or with prior written approval from the federal awarding agency, the expense may be directly charged to the award.

## Materials & Supplies

*2 CFR §200.94, §200.453*

Costs incurred for materials and supplies necessary to carry out a Federal award are allowable. Items purchased specifically for one or more research projects may be charged as direct expenses. If the use of the items is shared among multiple projects or labs, an allocation methodology should be created, documented and periodically reviewed. See [Appendix B: Cost Allocation Methodologies](#).

Administrative and general purpose materials and supplies purchased and used by departments for all general activities should not be directly charged to federal awards since they are included in the F&A rate. Examples include but are not limited to copy paper, office supplies, and cleaning materials.

Examples of office supplies that may be charged as a direct expense include:

- Office supplies specifically purchased for a program project or a survey funded by a grant (these items require an [ACE](#) form if being charged to a federal fund)
- Material required for poster or publication preparation (poster board, photographic supplies, color paper for a presentation that is directly attributed to the sponsored project)
- Computing Devices – see section below

## Computing devices

*2 CFR §200.20, §200.94, §200.453*

Machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting, and receiving or storing electronic information.

Computing devices that are essential and allocable, but not solely dedicated, to the performance of an award may be charged directly with adequate justification. It should be documented on the transaction how the computing device is essential and allocable to the project(s) being charged.

Examples of computers that can be charged as direct expenses include:

- A laptop specifically needed to record data in field research
- A computer physically attached to another piece of scientific equipment and/or required for collection and analysis of information/data
- A computer used primarily on the designated sponsored award
- A computer that will remain property of the University (and not the personal property of an individual)

Computing devices may be allocated to multiple sponsored awards if the project's portion of the use can be reasonably estimated. The expense should be properly allocated to all benefitting activities.

- If a device will be used only in part for an award's activities, the award may only be charged for a portion of the device's expense.
- University-funded activities such as instruction and administration should bear at least their fair share of the acquisition expense.
- De Minimis use of the device for other activities is allowed as long as the device is being used primarily on the sponsored project(s).

See [Appendix B: Cost Allocation Methodologies](#).

### **Copier Charges and Copy Cards**

Copier charges for general administrative support of a project should not be charged as a direct expense.

Copy charges may only be an appropriate direct charge in cases when **both** of the following criteria are met:

- The copy expenses associated with a project are extraordinary and meet the "unlike purpose and circumstance" criteria, **and**
- The copy expenses are an integral part of the specific tasks associated with the sponsored award and can be separately tracked. (use of copy cards or codes is recommended in this case)

### **Meals**

Meals are allowable for subjects and patients under study, or where specifically approved as part of the project activity, provided that such charges are not duplicated in participants' per diem or subsistence allowances, if any.

Meals while in travel status on behalf of the sponsored project are allowable. Individual meal charges over \$50 appear to be excessive on a sponsored fund. If the cost of one meal exceeds this amount, the sponsored fund should be charged the \$50 and the remaining amount may be reimbursed from other funding source funds, per the department's policies. In certain instances, the traveler may provide, and Sponsored Projects Accounting will consider, a written justification as to why the entire amount should be allowed.

Meals consumed in the local area (greater St. Louis area) are rarely allowed to be charged to federal awards.

Examples of food charges that should not be directly charged:

- Researchers and/or staff meeting to discuss progress on the grant
- PI has lunch/dinner with a colleague to discuss research (the meal of the visitor, if they are on travel status, may be charged to the award)

- PI takes collaborators to dinner at a local restaurant after the all-day meeting has concluded.

Local business meals may be directly charged to an award if they are linked to a formal meeting or conference at which technical information directly related to the award is being shared or disseminated. Note that specific federal sponsors may have varying terms and conditions that differ from the federal definitions. Please refer to the award's terms and conditions for any specific treatment of expenses.

Examples of meal charges that may be allowed as a direct expense:

- Lunch and refreshments are provided for a periodic all-day meeting with external and internal collaborators on a program project where technical information closely related to that project is being shared. There is a formal agenda and documented attendee list.
- A researcher is being recruited to fill an open position on a research grant and travels to Washington University. Only the non-WU researcher's meal may be charged to the grant since he/she is on travel status. Note – meals only for the person hired are allowable.

## **Memberships, Dues and Professional Activity Expenses**

*2 CFR §200.454*

Dues and memberships in professional organizations are normally treated as indirect costs because their purpose is more general in nature – i.e., furthering a PI's knowledge in his/her field – and cannot be identified with a high degree of specificity to an individual research project. Membership may be direct charged only if it is required for conference attendance where the researcher is presenting his or her research or obtaining, circulating, or distributing information to advance the performance of the project.

Note: the membership fee is allowable as a direct cost to the project if it reduces the overall cost of attending a conference allocable to the project. A print screen of the registration fee which includes language that supports the circumstances above is required.

## **Books, Journals, Periodicals and Subscriptions**

*2 CFR §200.454*

Books, journals, periodicals, and subscriptions are typically available via The University library system, which is included in the University's negotiated indirect cost rate. Accordingly, the cost of such items is considered an indirect cost.

Examples of unallowable charges:

- General or reference texts, including medical dictionaries
- Books, manuals, reprints that generally assist the PI in keeping up with his/her field of research
- Publications that provide a general benefit to research and teaching activities
- Subscriptions to journals

These expenditures may be charged as direct expenses only in unusual circumstances. Examples include:

- The book or journal is available from the library but is utilized so frequently for a specific award that a library copy is not sufficient
- A book contains a specific research technique or information that will introduce efficiencies to the research or improve the quality of results

## Participant Support Costs (excluding training grants)

2 CFR §200.75, §200.456

Direct expenses for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences or training projects.

Participant support costs are allowed if all of the following criteria are met:

- The costs are programmatically justified;
- The costs are explicitly included in the budget or prior written approval is received from the Federal awarding agency; **and**
- The expense is excluded from indirect costs.

Note: NIH will only allow Participant support costs to be charged if they were approved in the original Funding Opportunity Announcement.

### Who is a participant?

A participant is defined as a **non-Washington University** employee who is the recipient, not the provider, of a training associated with a workshop, conference, seminar, symposium, or other short-term instructional or information sharing activity. Participants are not required to provide any deliverable to the university and they are not subject to Washington University human resources policies (e.g., they cannot be terminated for failure to perform). Participants may include students, scholars, and scientists from other institutions, representatives of private sector companies, teachers, and state or local government agency personnel.

### What expenses can be included in participant support costs?

Participant support costs include expenditures for items such as the following:

**Stipend.** A stipend is a set amount of money to be paid directly to the participant in connection with a short-term training activity. Note that short-term means the appointment period approved by the sponsor.

**Travel.** Travel includes the costs of transportation and associated costs and must follow sponsor guidelines (e.g., US flag carrier, coach class, most direct route) as well as Washington University's travel policies and guidelines. The sole purpose of the trip must be to participate in the project activity. If a training activity involves field trips, the cost of transportation for participants may be allowable.

**Subsistence allowance.** The cost of a participant's housing and per diem expenses necessary for the individual to participate in the project are generally allowed, provided these expenses are reasonable and limited to the days of attendance. Although they may participate in meals and snacks provided at the meeting or conference, participants who live in the local area are not entitled to subsistence payments.

**Fees.** The fees paid by or on behalf of a participant in connection with meetings, conferences, symposia, or training projects are generally allowable costs. These fees may include laboratory fees, passport or visa fees for foreign participants, and registration fees.

**Other.** Certain other costs paid on behalf of or to the participant as required for their involvement may be allowable, including training materials, laboratory supplies, and insurance.

### What expenses CANNOT be included as participant support costs?

Participant support costs *do not* include the following types of payments:

- Honoraria paid to a guest speaker or lecturer
- Conference support costs such as facility rentals, media equipment rentals, or conference food

- Subaward to a provider for multiple training events (i.e., an ongoing contract with specific terms and conditions)
- Agreements with employers (e.g., public school system) to reimburse the employer for the costs related to sending its employee to a conference or workshop. It is recommended that the PI inform participants prior to the initiation of the project about any costs associated with their participation in the project that are not covered.
- Expenses for collaborators to meet at a single destination and discuss a research project's progress and direction. Such expenses should be budgeted under travel or other expenses as allowed by the sponsor.
- An incentive payment to compensate an individual to participate as a human subject in a research study is not a participant support cost and should be budgeted as an "other direct costs" bearing full overhead.

### **Rebudgeting participant support costs**

Per 2 *CFR* §200.308(c)(v), prior approval is required to transfer funds budgeted for participant support costs to other categories of expenses.

### **Postage and Express Shipping**

2 *CFR* §200.473

Postage is generally treated as indirect costs. Express Shipping can usually be direct charged as long a clear allocation to a project can be made.

If postage expenses are required for a project and can be linked to that specific project, the cost may be charged as a direct expense. An [ACE form](#) will be required. Examples of shipping and postage expenses that may be charged as direct costs:

- Shipping specimens to a lab facility for processing
- Postage for surveys
- Shipment of animals for use on a specific project
- Sharing model organisms as required by the terms and conditions on the award
- Shipping research presentation materials for a conference

### **Professional Service Expenses**

2 *CFR* §200.459

Costs of professional and consultant services are allowable as direct expenses when **all** the following conditions are met:

- The service has been determined as allowable and necessary for the federal award; **and**
- The professional or consultant is not an employee of Washington University; **and**
- The expenses are reasonable in relation to the services

All Washington University employees should be budgeted as salary and should not be included as consultants, advisors or vendors. See [Compensation](#) section above.

## Proposal Costs

*2 CFR §200.460*

Costs associated with preparing bids, proposals or applications on potential Federal and non-Federal awards or projects are considered an indirect cost. Effort devoted to proposal preparation should be charged to departmental administration.

## Publication and Printing Costs

*2 CFR §200.461*

Costs incurred for the dissemination of scientific/technical information/data can be direct charged. These costs include publication costs for electronic and print media, including distribution, promotion, and general handling. If these costs are not identifiable with a particular cost objective, they should be allocated as indirect costs to all benefiting activities of the non-Federal entity.

## Recruiting Expenses (including Short-Term Visas)

*2 CFR §200.463*

Expenses associated with the hiring of staff are normally treated as an indirect cost.

Recruiting expenses can be directly charged for the individual actually hired when the hiring of the individual is essential to achieving the objectives of the project. In this circumstance, the following costs may be allowed as direct charges:

- The expense of employee recruitment directly related to the project
- Travel expenses of the hired applicant for interviews
- Relocation expenses of new employees (see Relocation Cost of Employees below)

Please see the Travel and Related Expenses Section for additional information.

Additionally, where recruitment costs incurred have been funded in whole or in part as a direct expense on a federal award, but the newly hired employee resigns within 12 months after hire, Washington University is required to refund or credit the federal share of those recruitment expenses.

### Short-Term Visas for Recruiting (H1-B)

*2 CFR §200.463*

Short-term, travel visa expenses, in certain justifiable circumstances and only when associated with recruiting, may be charged as a direct expense on an award. Short-term visas differ from longer-term immigration visas in that they are issued for a specific period and purpose and therefore can be clearly identified as directly connected to recruitment of personnel for a federal award. For the expenditure to be directly charged to a federal award, the individual applying for the visa must meet **both** of the following criteria:

- Is critical and necessary for the performance of the project; **and**
- Is working on the project funding the visa expense when they are hired.

The application fee and anti-fraud fee may be charged, however expedited fees are not allowable – see [H1-B Visa fee policy](#). Please note – departments may pay the expedited fee with non-federal or departmental funds subject to departmental policy.

Additionally, where visa costs incurred have been funded in whole or in part as a direct expense on a federal award but the newly hired employee resigns within 12 months after hire, Washington University is required to refund or credit the federal share of the visa expenses.



## Relocation Costs of Employees

*2 CFR §200.464(J)*

Relocation costs are allowable as direct expenses if there is a permanent change of assignment of an existing employee or upon recruitment of a new employee. If the relocation of the employee directly benefits and is essential to the project(s), then the costs can be charged as direct expenses to the award(s).

Considerations when evaluating the allowability of relocation expenses of an individual include the following:

- The move will directly benefit the objectives of the award(s) being charged
- Reimbursement to the employee is in accordance with Washington University policies
- The reimbursement does not exceed the employee's actual (or reasonably estimated) expenses

See the Financial Services website for the [Relocation Expense Process and Procedures](#) at Washington University.

## Specialized Service Facilities

*2 CFR §200.468*

See the [Recharge Centers and Specialized Service Facilities Policy](#).

Recharge centers and specialized service facility fees and charges are allowable as a direct charge on a federal award when **all** the following criteria are met:

- The service center charges are based on actual usage;
- The service provided is directly applicable to the award;
- The charge is based on an established rate schedule or methodology that does not discriminate between activities on federal awards and is designed to recover only the aggregate costs of the services; **and**
- The charge is compliant with the [Recharge Centers and Specialized Service Facilities Policy](#).

## Taxes

*2 CFR §200.470*

There are allowable federal taxes that Washington University is required to pay; in most circumstances, these costs are treated as indirect costs.

In certain instances, taxes, including sales tax and Value Added Taxes (VAT), are legally required and are associated with expenditures on federal awards. These taxes can be charged as direct expenses on the associated federal award. When a refund can be requested, due to exemptions, the original charge should not be charged to a federal award.

See the [University Sales Tax Exemption Form](#).

## Travel and Related Expenses

*2 CFR §200.474*

See the University [Travel Policy](#) and [Guidance for Travel on Sponsored Funds](#).

Travel-related expenses are allowable as direct expenses when the following criteria are met:

- Participation of the individual is necessary to the Federal award **and**

- The costs are reasonable and consistent with Washington University’s established travel policy.

Documentation justifying the relationship between the travel and the project is the responsibility of the academic department. Conference fees that are not specifically related to an award should be charged to a faculty discretionary, departmental, or non-sponsored account.

Domestic and foreign travel charged to a sponsored project must follow these guidelines as well as the Washington University [Travel Policy](#), [Guidance for travel on Sponsored Projects](#) and funding agency requirements, whichever imposes the greatest restrictions.

## **Air Travel**

*2 CFR §200.474.3(d)*

### **Lowest Economy Fare Class**

Federal regulations require travelers to incur the lowest possible expense to the federal award; in most circumstances, this is a non-refundable (unrestricted) economy class airfare.

Federal regulations require that airfare costs in excess of the lowest economy fare class are unallowable except when such accommodations would:

- (i) Require circuitous routing;
- (ii) Require travel during unreasonable hours;
- (iii) Excessively prolong travel;
- (iv) Result in additional costs that would offset the transportation savings; or
- (v) Offer accommodations not reasonably adequate for the traveler's medical needs.

Once these criteria are met, the traveler must justify and document the exception for the use of business-class or upgraded economy airfare to be allowable on a federal award. Complementary (no-cost) upgrades are allowed. Print screens are required to document exceptions to booking the lowest economy fare class.

### **Upgrades and Fees**

Upgrades and fees are not allowable on sponsored funds. This includes, but is not limited to, upgrades in class, early-bird check in, priority access seating, upgrades for preferred seats, etc. NOTE – “Anytime”, “Senior” and “Business Select” airfare on Southwest Airlines are upgraded fares and are considered upgraded fares and are not allowable on sponsored funds.

### **Business Class Airfare or Upgraded Economy**

Business class airfare can only be charged to a federal award if one of the federal exceptions noted above is met. Business class travel or upgraded economy is allowed under the Washington University Travel Policy, however, only economy class airfare can be charged to the federal award. The traveler may

elect to fly business class or upgraded economy, however, the difference in fare between the least expensive economy fare class and the business class fare must be charged to a non-sponsored account.

- The traveler must obtain a price quote for the economy fare for the same itinerary. The economy class fare can be charged to the federal award, and the difference **must** be charged to a non-sponsored account. Price quotes should be obtained at the time of booking.
- If the traveler does not obtain written documentation of the lowest available economy fare for the same itinerary at the time of booking the flight, the department or SPA will do a simulation of the itinerary for a future date to obtain a reasonable estimate of what can be charged for a comparable economy ticket.

### **Fly America Act**

All air travel on federal awards must comply with the Fly America Act and use US Flag Carriers, even when a less costly foreign flag carrier is available, unless the flight meets the circumstances and exceptions outlined in [CFR 301-10.135](#) on the GSA website. Departments need to provide documentation of the Fly America exceptions. As a best practice, departments should confirm with SPA that exceptions to the Fly America act are valid **prior** to booking the flight.

The Open Skies Agreement is an exception to the Fly America Act requirement and it allows travelers to fly on airlines from the European Union, Australia, Switzerland and Japan under certain circumstances. To determine if a flight meets the Open Skies Agreement criteria, check [Open Skies Guidance document](#) and [Fly-America Act – Open Skies Matrix](#) on the Financial Services website.

Examples of allowable air travel expenses on federal awards:

- A researcher purchased an economy fare and it was upgraded to business class for free (no additional costs)
- A research fellow traveled on a foreign airline but the ticket has a US carrier code (code share) next to the flight numbers:  
AA 1280 (American Airlines) operated by BA 2240 (British Airways)

Examples of unallowable air travel expenses on federal awards:

- A PI purchased a nonstop business class ticket for domestic travel because the coach class fare was not available and there were alternative flights available.
- A PI booked a business class ticket for an 8 hour international flight on a US carrier without any written documentation of an exception.
- A Co-PI booked the lowest available economy class fare for a flight from Boston to Amsterdam on a European carrier with the business purpose to present a paper on a DoD funded award
- A post-doc purchased a ticket from Expedia for attending a conference in Vancouver, but the ticket has a foreign carrier's code (code share) next to the flight number:  
AC 1410 (Air Canada) operated by UA 375 (United Airways)

### **Local Parking**

Parking expenses incurred in the local area are normally not allowed to be directly charged to a federal award. Parking can be charged as a direct cost if the local travel benefits the project directly and there is a clear and reasonable business case.

Examples of parking charges that may be charged as a direct cost:

- A PI drives to another institution within the local area to meet with collaborators on a specific project
- A researcher is working on a federally funded project that includes several St. Louis hospitals, requiring occasional trips from Washington University to the affiliated hospitals
- Subjects in a research study are reimbursed for parking expenses incurred when they visit the study site
- Local parking is associated with an out-of-town collaborator on the project who is in travel status when incurring the parking charge

## **VI. Prior Written Approval**

*2 CFR §200.407*

Under any given Federal award, the reasonableness and allocability of certain items of cost may be difficult to determine. In order to avoid subsequent disallowance or dispute based on unreasonableness or non-allocability, Washington University may seek the prior written approval of the awarding agency in advance of the incurrence of special, or unusual, costs. Prior written approval should include the timeframe or scope of the agreement. The absence of prior written approval on any element of cost will not, in itself, affect the reasonableness or allocability of that element, unless prior approval is specifically required for allowability as described below.

Items requiring prior approval must be requested specifically and approved in the proposal budget or must be requested, in writing, before the expense is charged to the award. SPA recommends contacting the Grants Management Official for approval and copying the Program Officer. Written approval from just the Program Officer is not sufficient. Refer to the terms and conditions of the award for contact information.

Only those costs that meet the criteria for direct expenses on a federal award, per these guidelines, can be directly charged to an award under any circumstances.

Per the Uniform Guidance, prior written approval from the sponsor is explicitly required for:

- Change of key personnel (200.308 (c)(2))
- Change of scope (200.308 (c)(1))
- Cost sharing or matching (200.308 (c)(7))
- Effort reduction of key personnel of 25% or greater or PI disengagement from project of greater than 3 months (200.308 (c)(3))
- Equipment and other capital expenditures (200.313, 439)
- Exchange rates (200.440)
- Fines, penalties, damages and other settlements (200.441)
- Fixed amount subawards (200.332)
- Fund raising and investment management expenses (200.442)
- Goods or services for personal use – housing only (200.445)
- Memberships in any civic or community organization (200.457 (c))
- Organization costs (200.455)
- Participant support costs, any transfer of budget (200.308 (c)(5))and (200.456)
- Rearrangement and reconversion expenses (Renovations) (200.462)
- Selling and marketing costs (200.467)

- Travel costs (200.474 (c)(2))
- Use of program income (200.307)

The following require either inclusion in the proposal budget OR prior approval from the sponsor if not originally budgeted:

- Administrative salaries (200.413 (c))
- Entertainment costs (200.438)
- Subawards, any changes or transfers (200.308) (c)(6))
- Supplemental compensation for incidental activities (200.430 (h) (ii))
- The following may require prior approval OR be allowable under Expanded Authorities:
- Carry forward (200.308 (d)(3))
- No cost extension (200.308 (d)(2))
- Pre-award Expenses (200.458)

In some cases, Federal agencies may waive the prior approval requirement. The Research Terms and Conditions Prior Approval Matrix provides guidance on the specific waivers and can be found [here](#).

## VII. Other Related Information

### Collection of Improper Payments

*2 CFR §200.428*

Improper payments are defined as any payment that should not have been made including those made in an incorrect amount, made to an ineligible party, made for an ineligible good or service, made in duplicate, made for a good or service not received, made without account for credit of applicable discounts, or made with insufficient or lack of documentation.

The costs to recover improper payments are unallowable expenses. If an improper payment has been charged to an award, it should be immediately removed from the sponsored fund.

### Cost Sharing

Expenses incurred to meet cost-sharing commitments require the same accounting, financial, legal, and regulatory burdens as expenses charged directly to Washington University sponsored awards.

Expenditures recorded as cost sharing must follow the guidance in this document.

See the Washington University [Cost Sharing Policy](#) for more information.

### Pre-Award Expenses

*2 CFR §200.209*

Pre-award expenses are expenses incurred on grant awards, typically during the 90 days prior to the award start date, that are necessary for effective execution of the project. These expenses require sponsor approval and follow the same cost principles as expenses charged during the project period. For some federal sponsors with awards under expanded authorities, such as NSF and NIH, the incurrence of pre-award expenses, up to 90 days in advance of the budget period start date, are allowed without sponsor approval.

Any expenditure incurred while an account is in advance status is made at the department or school's risk.

## Procurement

*2 CFR §200.317 – 200.326*

It is a compliance requirement to follow the University Procurement guidelines when procuring goods and services using sponsored funds. Additionally, you should pay attention to individual sponsor award terms and conditions to ensure that award procurement requirements are noted and followed. The University Procurement Guidelines can be found [here](#).

The Uniform Guidance (2CFR200), in effect 12/26/14, and additional extensions granted by OMB allows for the Washington University to follow previous OMB guidance (superseded by this part as described in § 200.104) and existing University procurement standards until 7/1/2018. More information about how Washington University will be adopting the Uniform Guidance procurement requirements will be communicated in advance of the 7/1/2018 implementation deadline.

## Unallowable Expenses

*2 CFR §200.410*

Costs determined to be unallowable (either as direct or indirect) must be removed from the grant and refunded to the federal government. Departments are responsible for absorbing these costs and working with SPA to ensure that direct and indirect funds relating to unallowable expenditures are either returned to the federal government or offset in the award.

## Appendix A: Special Considerations for Federal Training Grants

Each year, NIH and other DHHS agencies award institutional research training grants to eligible institutions to develop or enhance research training opportunities for individuals (predoctoral and postdoctoral), selected by the institution, who are training for careers in specified areas of biomedical, behavioral, and clinical research.

NIH Training Grants generally include the following cost categories: Stipend, Tuition and Fees, Training-Related Expenses and Trainee Travel Costs.

Tuition and fees are allowable trainee costs only if such charges are applied consistently to all individuals in a similar training status at the organization, without regard to their source of support. Tuition at the postdoctoral level is limited to that required for specific courses in support of the approved training program.

Trainees are generally supported for 12-month full-time training appointments for which they receive a stipend as a subsistence allowance to help defray living expenses during the research training experience. Stipends must be paid in accordance with established stipend levels. Trainee-related Expenses (TREs) are "funds provided to defray such training expenses as staff salaries, consultant expenses, equipment, research supplies, staff travel and other expenses directly related to the training program." TRE is generally requested in a lump sum, based on the number of trainees proposed in the application, and entered on the budget page without further stipulation.

NIH may provide funds for Trainee Travel costs (attending scientific meetings, etc.) when requested by the recipient institution.

## NIH Training Grant Specific Rules for Rebudgeting of Funds

Funds may be rebudgeted only as follows:

- Trainee-Related Expenses. Rebudgeting of funds awarded in a lump sum for trainee-related expenses into any other category does not require prior agency approval.
- Trainee Travel. For rebudgeting purposes, trainee travel is not considered a trainee cost and, therefore, may be rebudgeted into any other budget category without prior approval of the NIH awarding IC.

Trainee Costs. For rebudgeting purposes, trainee costs include funds awarded in the stipends or tuition/fees budget categories. These costs may not be used for other purposes except under unusual circumstances and then only with the prior approval of the NIH awarding IC. Unless otherwise restricted, rebudgeting into or within the stipends and tuition/fees is allowable without prior approval of the NIH awarding IC.

For more guidance on NIH training grants and rebudgeting funds, please see [NIH Research Training FAQs](#) on NIH website.

The following trainee-related expenses may be treated as direct expenditures on fellowships and training grants:

- Announcements, posters, and brochures
- Advertising for recruitment
- Trainee travel
- Health insurance
- Professional membership fees
- Books
- Computers
- PI travel and conference fee when attending a conference with trainees
- Consultant expenses, including seminar speakers (and their travel and honoraria) and related seminar/symposium expenses

The following trainee-related expenses are unallowable on fellowships and training grants:

- Food for recurring meetings and training seminars are unallowable
- Moving expenses
- Prospective trainee travel

Note that per IRS regulations, some of these expenses represent gross income to the recipient.

## Appendix B: Cost Allocation Methodologies

Whenever possible, expenses should be individually charged to a specific sponsored award. When it is not possible or efficient to determine how much of the cost is used for each award, allocation of the expenses is allowable. Allocation is the process of assigning a cost to one or more awards in reasonable and realistic proportion based on the expected benefit provided to the individual projects.

### Allocation Methodology Criteria

At Washington University, allocation methodologies must meet ALL of the following criteria:

- The allocation must provide a reasonable linkage between the cost incurred and the benefit to individual sponsored agreements,
- The allocation methodology must be identified in advance for the allocation of expenses and documented in a way that a person unfamiliar with grants management would understand,
- Each methodology should be applied consistently for similar costs that meet the criteria of the allocation methodology, and
- Allocation methodology should be reviewed and adjusted periodically.

### Documentation

Once the allocation methodology has been determined, it needs to be documented and the documentation retained within the department/center. Documentation should include the costs to be allocated and the basis for distribution.

If the allocation requires a calculation for each distribution, this backup should be attached to each transaction.

### Allocation Methodology Best Practices

- Ensure that the allocation methodology is documented prior to, or contemporaneously with, the costs being incurred and allocated.
- Document how measures, such as FTE, logically relate to the costs being allocated and the benefit received by the awards.
- Retain the supporting documentation in the department (in accordance with the University's Records Retention policy) so it is available for review and audit.
- Review allocation methodologies periodically to ensure they are reasonable.
- Significant changes to the allocation statistics may signal the need to review the allocation methodology.
- **Do not use allocation methodologies that result in an over- or under-recovery of expense. An over-recovery of expense may result in a refund to the sponsor while an under-recovery may need to be funded by the department as cost sharing.**
- **Do not use any allocation methodology that is based on available sponsored funds, budgets, or to avoid restrictions imposed by law, terms of the sponsored award, or for other reasons of convenience**
- **Do not allocate expenses after the fact by use of journals and/or cost transfers without appropriate documentation.**

### Some Acceptable Allocation Methodologies (and examples)

Different allocation methodologies may be required for various types of expenses.

- Allocation based on FTEs



- Acetone purchased for use in a laboratory is needed for the technicians working concurrently on Projects A, B, and C in the amount of \$500/month. There is one technician working on Project A, two working on Project B, and three working on Project C. The expense allocated to Project A is \$83/month (1 technician / 6 total technicians x \$500/month). The expense allocated to Project B is \$167/month (2 technicians / 6 total technicians x \$500/month). The expense allocated to Project C is \$250/month (3 technicians / 6 total technicians x \$500/month).
- Allocation based on usage
  - The monthly cost of supplies/expendables to maintain a microscope is \$1,000. The microscope is solely used for Projects A and B. The computer operating system keeps a log of users and their time on the microscope. A reasonable base to allocate the expense would be user hours. Project A assistants have 100 combined user hours a month and Project B assistants have 80 combined user hours a month. The expense allocated to project A is \$556 (100 user hrs / 180 total user hrs x \$1,000). The expense to Project B would be \$444 (80 user hrs / 180 total user hrs x \$1,000).
- Allocation based on effort
  - A research assistant spends 80% effort on Project A and 20% effort on Project B. The research assistant uses supplies totaling \$3,000/month on the two projects. Usage is directly related to the amount of effort devoted to each project. Therefore, \$2,400 (80% of \$3,000) is charged to Project A and \$600 (20% of \$3,000) is charged to Project B.

### **Unacceptable Allocation Methodologies**

The following direct costing practices are generally unacceptable because they do not meet the standard for a high degree of accuracy in the assignment of costs to sponsored projects.

- Rotation of charges among sponsored projects by month without establishing that the rotation schedule credibly reflects the relative benefit to each sponsored project
- Assigning charges to the sponsored project with the largest remaining balance
- Setting the allocation based on the budgeted amount in contrast to charging an amount based on actual usage
- Assigning charges to a sponsored project in advance of the time the actual expense is incurred
- Describing an expense as something other than what it actually is
- Charging expenses exclusively to sponsored projects, when the expense also supports non-sponsored activities
- Assigning charges that are part of normal administrative support (indirect costs) for sponsored projects (e.g., computer charges, administrative salaries, office supplies, etc.)

## **Responsible Office Contact**

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