Award Monitoring:
PI's must review and approve all expenditure transactions against their awards, (p-cards, check requests, expense reports, EPAFs, other payroll forms, IDTs). By approving an expenditure request, you (or your designee) are certifying that that charge is directly related to the project and the charge is allowable, allocable, and reasonable to such a award.

If you are unsure of the re-budgeting requirements of your specific research award please contact Research Accounting.

Unallowable Costs:
- No general office supplies (no toner, paper, notebooks, etc).
- No computer equipment
- No tax (except on travel expenses)
- No dues/memberships  (conference registration is ok)
- No local meals/food for meetings on NSF awards  (you must be traveling to charge food to an NSF award)
- No cell phone charges
- No alcohol or entertainment (all alcohol costs should be charged to a non-federal fund and coded to acct 7319)
- No airline upgrades (travel must comply with the Open Skies Agreement; no 1st class, add’l room, 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 your overhead or other non-federal fund.

Cost Transfers (IDTs)
Please try to 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.

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

Effort Reporting:
Every six months you will be notified to review Time and Effort reports for yourself and/or students. It is a Federal requirement to verify the payroll paid to each employee corresponds with their effort. Effort Policy and Instructions.

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. This is done with OSP's IPAS form.

Here are a few of the most common major revisions to awards
- Decreasing PI or co-PI effort (salary) by 25% or more
- Changing the scope of the project
- Significant budget adjustments (many sponsors allow adjustments up to 25% between categories)
- Participant Support Costs (these costs can’t be re-budgeted without prior sponsor approval)

If you are unsure of the re-budgeting requirements of your specific research award please contact Research Accounting.

P-Cards
If vendors do not provide the P-card (Works) purchase detail, your transaction will be flagged and a receipt will be requested. If you see a flag requesting a receipt please e-mail a copy to the person who flagged the transaction. Once we receive the receipt we are able to review the charge to ensure compliance with federal regulations.