Principal Investigator Expenditure Certification Checklist

The Principal Investigator (PI) is the individual with responsibility for ensuring that all costs charged to each contract
or grant are appropriate --
 in conformance with the cost principles contained in Office of Management and Budget
(OMB) Uniform Guidance, University policy, and the specific terms and conditions of the award.

To assist PIs in reviewing and certifying sponsored project expenditures when required, the following checklist has

been developed.

Overview of Cost Principles
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Any cost being charged to a sponsor must satisfy the following Uniform Guidance
 criteria:

1.
 Costs must be ALLOWABLE
 as defined by Uniform Guidance
 and/or the terms and conditions of the particular

award.

2.
 Costs must be ALLOCABLE
 --
 the cost must have a demonstrable and specific benefit to the
 sponsored project
to which it is
 charged.

3.
 Costs must be REASONABLE, that is, the cost must reflect what a “prudent person” would
 pay.

4.
 Costs must be treated CONSISTENTL
Y
 across the University. Costs incurred for the same purpose may not be
charged directly to sponsored projects in one department and charged to non
-sponsored funds (and, by extension,
indirectly via the F&A c 0.0
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and may not be charged directly (unless there is an exceptional circumstance), including but not limited to
administrative and clerical salaries, office supplies, books, and basic telephone and network
 ID.

Specific Review:

The following elements should be considered when reviewing the activity on a specific sponsored project: