



## New Sponsored Expenditure Guidelines

Sponsored Projects Accounting has developed a Sponsored Expenditures Guidelines document to assist all University faculty and staff who are involved with the budgeting and spending of sponsored research funding. This guidance provides a framework of direct charging costs to sponsored research accounts and includes the following sections:

- I. Introduction
- II. Cost Principles for Federal Awards
- III. Documentation and Justification for Expenditures
- IV. Transaction Authorization and Approval
- V. Treatment of Specific Types of Expenses for Federal Awards
- VI. Prior Written Approval
- VII. Other Related Information
- Appendix A: Special Considerations for Federal Training Grants
- Appendix B: Cost Allocation Methodologies

The new guidelines can be found on the Financial Services Website by clicking the following link:  
[financialservices.wustl.edu/wfin-topic/sponsored-projects-accounting/sponsored-expenditures-guidelines/](http://financialservices.wustl.edu/wfin-topic/sponsored-projects-accounting/sponsored-expenditures-guidelines/)

A pdf version is also attached for your convenience.

For additional information or questions, please contact:

Krystina Gross  
Manager, Sponsored Projects Accounting  
(314) 935-5793  
[kgross@wustl.edu](mailto:kgross@wustl.edu)

Attachments:

[Guidelines for Expenditures on Sponsored Projects 12-2017 v 1.0](#)

---