

<b>SPONSORED PROJECTS ALLOWABLE AND UNALLOWABLE A21 Sec J</b>	
<b><u>UNALLOWABLE OR ALLOWABLE WITH PRIOR APPROVAL DIRECT EXPENSES</u></b>	
Alcoholic Beverages	
Bad Debt	
Business meals and meeting costs	Unallowable unless approved in advance by the awarding agency
Computer Costs	Unallowable unless essential to the performance of the work and will be used solely for such project
Conferences	Unallowable unless approved in advance by the awarding agency
Commencement and convocation	
Construction	Unallowable unless approved in advance by the awarding agency
Contributions	
Depreciation	
Entertainment	
Equipment-General purpose*** See Scientific equipment in allowable section	General purpose: desks, file cabinets, fax machines - Unallowable unless approved in advance by awarding agency
Equipment Maintenance and repair-General Purpose*** See Scientific equipment in allowable section	General purpose: desks, file cabinets, fax machines - Unallowable unless approved in advance by awarding agency
Equipment rental-General Purpose*** See Scientific equipment in allowable section	General purpose: desks, file cabinets, fax machines - Unallowable unless approved in advance by awarding agency
Fines and penalties	
Fund raising costs	
Goods or services for personal use	
Insurance	Unallowable unless allowed by awarding agency to the extent required or approved
Licenses and permit losses	
Membership	Business, technical and professional organizations unallowable unless approved in advance by awarding agency
News releases	Unallowable unless approved in advance by the awarding agency
Periodicals	Unallowable unless approved by the funding agency or essential to the daily conduct of the project and not readily available from other sources (such as the library)
Postage	Routine postage unallowable except where a project requires specifically identifiable large mailings or the like. Special mailing or delivery costs: allowable when necessary for the success or completion of the project
Pre-award costs	Unallowable, except for grants under Federal Demonstration Project Grants and cooperative agreements from certain Federal agencies with institutional approval

**UNALLOWABLE/ALLOWABLE WITH PRIOR APPROVAL DIRECT EXPENSE CONTINUED**

Promotional items and memorabilia including models, gifts, and souvenirs	Unallowable unless approved in advance by the awarding agency
Proposal costs	
Publication costs	Unallowable unless approved in advance by the funding agency or essential to the daily conduct of the project and not readily available from other sources (such as the library)
Rearrangement costs	
Refreshments	Unallowable unless approved in advance by the awarding agency
Renovation costs	Unallowable unless approved in advance by the awarding agency
Salary & Wages Administrative/clerical salaries and wages**see allowable Faculty/Technical	Administrative/Clerical: generally recovered through indirect costs; therefore, they are usually unallowable as direct costs. Exceptions include: projects that involve extensive data accumulation, require making travel and meeting arrangements for large numbers of participants, projects where the principle focus is the preparation and production of manuals, and books, etc., projects that are geographically inaccessible to normal department administrative services, such as field offices; projects requiring significant amounts of project-specific database management
Scholarships and student aid	Unallowable unless for training grants
Student activity costs	
Supplies-Office Supplies **see project supplies in allowable section	Unallowable if items commonly found in any office such as wall clocks, calendars, waste cans, letterhead, staples, etc, that would likely be used for other purposes except in specific circumstances
Telephone-local	Generally unallowable as direct cost
Tuition	Unallowable unless there is a bonafide employer/employee relationship
Travel-Foreign travel costs - employee ***see domestic travel in allowable section	Unallowable unless approved in advance by the awarding agency
Travel-Non-employee travel***see domestic travel in allowable section	Unallowable unless approved in advance by the awarding agency

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<b>ALLOWABLE DIRECT COSTS</b>	
Advertising	Only for recruitment of personnel required for project
Animals	Generally allowable
Bonding	Generally allowable
Books	Generally allowable
Communication costs	Generally allowable
Consultant services	Allowable, some agencies require approval
Customs and import duty	Generally allowable
Legal Drugs	Generally allowable
Dues	Generally allowable
Equipment-Scientific*** See General purpose equipment in unallowable section	Scientific: Allowable when necessary and will be used primarily, or exclusively for the project(s) to which the costs will be charged
Equipment Maintenance and repair-Scientific*** See General purpose equipment in unallowable section	Scientific: Allowable when necessary and will be used primarily, or exclusively for the project(s) to which the costs will be charged
Equipment rental- Scientific*** See General purpose equipment in unallowable section	Scientific: Allowable when necessary and will be used primarily, or exclusively for the project(s) to which the costs will be charged
Fringe Benefits	
Human subjects	Generally allowable
Legal costs	Generally allowable
Materials	Generally allowable
Patient costs	Generally allowable
Registration fees	Generally allowable
Recruiting costs	Only for advertisement for personnel required for project
Rental/lease of facilities	Generally allowable
Royalty costs	Generally allowable
Salary and Wages Faculty/Technical salaries and wages**see unallowable Administrative/clerical	Faculty/Technical: costs of personnel are allowable on research agreements to the extent supported by actual effort performed on the project an approved in the award budget- an individual's base salary must be used to compute the cost charged to a sponsored agreement
Service charges	Generally allowable
Specialized service center costs	Generally allowable
Subject costs	Generally allowable
Supplies-Project supplies**see office supplies in unallowable section	Allowable if identified as being "exclusively for the a sponsored agreement-chemicals, laboratory supplies, pens, pencils, folders, notebooks and the like
Taxes	Generally allowable
Telephone-Long distance	Allowable when specifically identified with an individual project
Transportation costs	Generally allowable
Travel-Domestic travel costs - employee ***see foreign travel and nonemployee travel in unallowable section	Domestic travel is allowable within the approved budget limits and university policy