Allowable:
- Recruitment of personnel
- Procurement of goods and services
- Long Distance and Fax*
- Directly Related Technical Personnel
- Maintenance and Repair Costs*
- Memberships: Business, technical and professional organizations if vital to the project
- Subscriptions: Business, technical and professional periodicals if vital to the project and are not available elsewhere, i.e. library
- Meetings and conferences: primary purpose must be dissemination of technical information vital to the project
- Rental costs of Buildings and Equipment
- Patents necessary for the performance of the agreement
- Scholarships, Fellowships and Student Aid: when the purpose of the sponsored agreement is to provide training or if the sponsor allows tuition remission
- Materials and Supplies: Lab and scientific that are needed to conduct study
- Shipping of Goods and Services that are directly related to the project
- Travel: Subject to restrictions

Allowable under Limited Circumstances:
- Salaries, Wages and Benefits: The salaries of administrative and clerical staff should normally be treated as F&A costs. Direct charging of these costs may be appropriate where a major project or activity explicitly budgets for administrative or clerical services and individuals involved can be specifically identified with the project or activity
- Facilities Restoration Costs
- Insurance
- Interest
- Proposal Costs
- Visa Fees

*If there is a direct benefit to the grant

Notes:
- In general to be allowable, costs must be reasonable and allocable to a sponsored agreement
- This list is not all inclusive
- More restrictive contract terms and OMB circular A-21 would supersede these guidelines.

Per the Agreement:
- Equipment/Other Capital Expenditures

Unallowable:
- Ceremonial Assemblies
- Promotional Items
- Advertising designed solely to promote the institution
- Alcoholic Beverages
- Recurring Phone Line Charges
- Donations and Contributions
- Entertainment
- Fines and Penalties
- Fundraising Costs
- Goods and Services for Personal Use
- Lobbying Costs
- Losses on Other Sponsored Agreements
- Civic or community organizations
- Country club, social or dining clubs/organizations
- Patents that are adjudicated or invalid (unenforceable or expired)
- Student Activity Costs
- Office Supplies
- Computers
- Postage
- Copy Cards

*If there is a direct benefit to the grant