

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