



Administrative services are integral to an award or activity;
An individual or specific role can be specifically identified with the award or activity;
Such costs are explicitly included in the budget and/or have the prior written approval of the Federal awarding agency; and
The costs are not also recovered as indirect costs.

C. Enforcement

If a cost cannot meet the criteria of reasonableness, allowability, allocability, and consistency, it is unallowable. Also, any costs considered inappropriate by the awarding agency are within the category of unallowable costs. See 2 CFR 200.31 (disallowed costs), awarding agency or pass-through entity determines to be unallowable, in accordance with the applicable Federal statutes, regulations, or the terms and conditions

It is expected that only allowable charges are posted as direct expenses to sponsored projects. Periodic review (at least quarterly) of accounting records will be performed to detect unallowable costs. In the event that unallowable costs are identified on a sponsored project, those costs will be transferred to the home department of the Principal Investigator (PI) or Project Director (PD) by the Office of Grants and Sponsored Programs or the Business Office.

Appendix A contains a table of selected items of cost and their allowability. Keep in mind that depending on the nature of the award and the sponsor specific agreement, some costs that are generally unallowable may be allowable for a specific award.

Selected Cost Item	2 CFR Part 200.XXX	Rules
part-time faculty; sabbatical leave; standards for documentation)		

Compensation fringe benefits
(discussion includes insurance; pension
plans; organization-furnished automobile;
severance pay; post-retirement health; fringe
benefits in terms of tuition)

§200.431

Selected Cost Item	2 CFR Part 200.XXX	Rules
Gains and losses on disposition of depreciable assets	§200.443	Allowable with restrictions
General costs of government (applicable to states, local governments, and Indian tribes)	§200.444	Unallowable with exceptions
Goods or services for personal use	§200.445 (a)	Unallowable
Housing, housing allowances, and personal living expenses	§200.445 (b)	Allowable with restrictions and only as direct costs
Idle facilities and idle capacity	§200.446	Idle facilities - unallowable with exceptions; idle - capacity allowable with restrictions
Insurance and indemnification	§200.447	Allowable with restrictions
Intellectual property, including royalties	§200.448	Allowable with restrictions
Interest	§200.449	Allowable with restrictions and additional conditions for states, local governments, Indian Tribes, and IHEs
Lobbying	§200.450	Unallowable with exceptions; additional restrictions on non-profits and IHEs
Losses on other awards or contracts	§200.451	Unallowable
Maintenance and repair costs	§200.452	Allowable with restrictions
Materials and supplies costs, including costs of computing devices	§200.453	Allowable with restrictions

Selected Cost Item	2 CFR Part 200.XXX	Rules
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Memberships, subscriptions, and professional activity costs

§200.454

Selected Cost Item	2 CFR Part 200.XXX	Rules
Scholarships and student aid costs	§200.466	Allowable with restrictions
Selling and marketing	§200.467	Unallowable with exceptions
Specialized service facilities	§200.468	Allowable with restrictions
Student activity costs	§200.469	Unallowable unless specifically provided for in the Federal award
Taxes (including Value Added Tax)	§200.470	Allowable with restrictions; additional conditions by type of award recipient
Termination costs	§200.471	Allowable with restrictions